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Current Topics.

Probation of Offenders: Hostels.

A COMMUNICATION from the Home Office has recently been sent to justices' clerks, in which it is intimated that the Home Secretary, following the report of the Departmental Committee on the Social Services in Courts of Summary Jurisdiction, proposes to give immediate effect to the recommendation that the scheme for the maintenance of probationers in hostels should be made more elastic both as regards the limits of age and the period of residence. In response to the demand on the part of the courts for the provision of hostel accommodation for boys and girls under the age of sixteen an Exchequer grant is now to be available in respect of payments made by local authorities towards the maintenance in hostels of those who have attained school-leaving age and are under twenty-one when admitted to the hostel. The limitation to payments not exceeding 15s. a week will remain. Grant will now be available where the condition as to residence does not exceed a year, but it is suggested that the existing practice of limiting the period to six months in the first instance should not be abandoned. The continuance of that condition will, it is urged, enable the progress made by the probationer to be reviewed and it will always be possible to renew the requirement for a few months where necessary. Residence in a hostel for more than a year is not contemplated and cannot be approved except possibly in cases of emergency, and the Exchequer grant cannot be given in respect of payments for any approved period forming part of a longer period of residence. The Social Services Committee recommended also greater elasticity in regard to the maintenance of probationers in homes. No amendment of the scheme under this head is being made at the present time, but the recommendation will, it is stated, receive consideration in due course. At present, therefore, this grant will continue to apply only to persons who are over sixteen years of age and under twenty-one when admitted to the home, and to be paid only for a period of six months, unless the special authority of the Home Secretary is obtained. In view of the difficulty which has arisen in many instances because the persons in charge of hostels and homes have not been fully informed of the conditions under which probationers have been required

to live with them, the Home Secretary would, it is intimated, be glad if a copy of any documents furnished to the probationer could be sent to the hostel or home concerned.

Sir Lynden Macassey on Arbitration.

"BUSINESS Men and Arbitration" formed the subject of an interesting lecture recently delivered by Sir LYNDEN MACASSEY, K.C., to the Incorporated Secretaries Association. With much of its contents, directed as they were to the attention of "not merely business men, but those who keep business men right," we are not concerned, but it may be of interest to indicate the speaker's views with regard to the relative advantages of litigation and arbitration in disputes of the character which he had in mind. It is, of course, only in certain cases that these alternatives are available. The Law Courts, it was observed, were open to everyone who had a cause of action. Arbitration was a mode of settlement of disputes that generally could only be adopted by private agreement between the parties concerned in the dispute. It would not, the speaker continued, always be right to accept the advice offered to the public by the disappointed litigant who paraded outside the Law Courts just about the time that many of His Majesty's judges and the Bar were crossing the Strand to their luncheon in the Temple, the gentleman whose sandwich boards displayed the words "Don't litigate—arbitrate." But it was suggested that business men in general thought that there was much sound sense in that advice, in spite of the increased expedition now secured in the courts for the early hearing of many types of case, and the general simplification of procedure. Advantages of arbitration cited as appealing to business men were the exclusion of the public from the hearing, the control afforded over the time and place of hearing, and the partial elimination of technicalities. The first afforded a sound reason for choosing arbitration as a mode of settlement of disputes that might involve the giving in evidence of facts or figures which, if they came to the knowledge of trade competitors, might be used by them detrimentally to the party giving such evidence, and the speaker mentioned an instance of himself, when sitting as an arbitrator, having to turn out of the room a trade competitor who in some way or other had managed to get in unnoticed. On the second point, allusion was made to the waste of time

inflicted on business men by their having to wait about the courts until their case came on and, in some courts, by the intervention of matters which had to be disposed of during the hearing of their case. On the third point, it was intimated that while an arbitrator was technically bound by the same rules of evidence as the courts of law, he could, and if he was a competent arbitrator would, very materially reduce the technicalities inevitable in law court procedure, though these were happily being much reduced. "If, therefore," the speaker concluded on this part of his address, "the dispute is one which does not depend upon a decision of some important issue of law of far-reaching effect, on which it may be necessary or desirable to get the ultimate decision of the House of Lords, an experienced secretary would in most cases advise his principal that it should be settled by arbitration."

Appeal to the Court.

THAT recourse to arbitration has its own particular difficulties no one will deny. Sir LYNDEN dealt with two of them—the possibility that an arbitrator will refuse to deal with a point of law that will determine the whole issue before hearing the evidence, and the danger of an award being the prelude to lengthy litigation. The first point was dealt with in connection with the problem of selecting the right kind of arbitrator for a given dispute. Whenever any substantial question of law was involved, the speaker intimated, it was nearly always a case for the appointment of a legal arbitrator for an important and practical reason which experience was constantly vindicating. A decision on the question of law might decide the whole issue and render unnecessary the giving of any evidence. In such a case a legal arbitrator will often give an award on the question of law without requiring the taking of unnecessary evidence. On the other hand, one not possessed of legal training and experience will seldom, if ever, be prepared to take that course. "I have known," it was said, "the greatest waste of time and money incurred in the giving of evidence, all of which eventually proved completely unnecessary, as the decision on the question of law determined the whole dispute." It might be suggested that in any event a court of law is a more suitable venue for the determination of questions of this character. Another danger with which the lecturer dealt very frankly was that of an error of law appearing on the face of the award, in which case proceedings may be started in the courts to set it aside unless the matter can be brought within the principle of the decision in *Government of Kelantan v. Duff Development Co. Ltd.* [1923] A.C. 395. Attention was drawn to the further distinction established in *Absalom Ltd. v. Great Western (London) Garden Village Society* [1933] A.C. 592, and the lecturer suggested the extreme undesirability of an arbitrator acting under English law giving, if he can avoid it, his reasons for his award. On the other hand, it was pointed out that if an important point of law emerged in the course of a hearing an arbitrator can be asked by either party before he makes his award to state the question of law for the decision of the court and, if he refuses to do so, the party desirous of having the question so stated can apply to the court for an order calling upon him to state a case. Such, in brief substance, were the speaker's views on a subject of considerable interest to practitioners. Considerations of space forbid reference to other parts of the very informative lecture, which very clearly sets out the case for arbitration. In the foregoing paragraphs we have thought it unnecessary to dwell on the advantages of the alternative method of deciding disputes by recourse to the courts.

Motor Vehicle Noise.

THE Departmental Committee on Noise in the Operation of Mechanically Propelled Vehicles, which was set up by the Minister of Transport in August, 1934, to advise him what steps could effectively be taken to limit the noise of mechanically-propelled vehicles, has just issued its third

interim report (H.M. Stationery Office, price 1s. net). According to the present law "excessive noise owing to the design or condition of the vehicle, or the loading thereof," is one of the matters concerning which the Minister of Transport is empowered to make regulations under the Road Traffic Act, 1930 (*ibid.*, s. 30 (1) (c)), and regulations have been made proscribing the use of vehicles causing excessive noise as the result of any defect (including a defect in design or construction), lack of repair or faulty adjustment, or faulty packing or adjustment of load, or, again, the use of a vehicle in such manner as to cause excessive noise which could have been avoided by the exercise of reasonable care on the part of the driver (see the Motor Vehicles (Construction and Use) Regulations, 1931, paras. 69 and 70). In the report above mentioned, however, it is recommended that motor vehicles should be subject to a definite noise limit. This is to the effect that no vehicle should be allowed on the highway if the loudness, when measured at a point 18 feet laterally from the middle of the vehicle or 25 feet behind the open end of the exhaust pipe, exceeds a limit of 95 phones in a normal running test and in a racing engine test conducted in the same way as for newly manufactured vehicles. It is recommended that this limitation of loudness should be applied at first only to vehicles registered after an appointed day, that two years thereafter it should apply to vehicles of any age, and that the Minister should reserve the right to amend the proposed limit at any future date in the light of future development. The report is the outcome of a series of tests conducted on a wide range of used or old vehicles of various ages from 1923 onwards. The tests have led to the conclusion that the newer vehicles are quieter than their predecessors by some four or five phones. Ordinary cars are by far the quietest vehicles, motor cycles are generally the most noisy, though at full throttle the loudness of certain sports cars approaches, and in some instances exceeds, that of the motor cycle. Moreover, the noise from the engines of ordinary cars and commercial vehicles is greater than the exhaust noise. With motor cycles and sports cars the position is reversed. It is understood that the Minister is considering the above proposal.

Public Health Act, 1936: Drainage.

IN the course of the Chadwick Public Lecture which was recently delivered in Gray's Inn Hall, Mr. W. T. CRESWELL, K.C., alluded to certain important changes in the law which will result from the coming into operation of the Public Health Act, 1936, on 1st October. The lecture itself: "Legal Aspects of Sanitary Science—Public Health Acts, 1875-1936"—is reported at p. 262 of the present issue, and readers must be referred thereto for detailed particulars, but in view of the importance of the new statute, some of the changes referred to may not unsuitably be indicated here. Section 17, which provides for the adoption by a local authority of sewers and sewage disposal works, and s. 18, which enables such authority to agree to adopt a sewer, drain or sewage disposal works at some future date, introduce an important new element for, under the Public Health Act, 1875, a sewer was vested in a local authority the moment it was laid. Another point to which attention should be drawn is the recognition of the growing practice of having separate systems for the disposal of foul and surface water (see s. 34). No Act, the lecturer indicated, before that of 1936 has permitted local authorities to insist on separate drains for these purposes. The prohibition of buildings over sewers is extended by the Act to buildings over drains likely to become sewers, or which the local authority has agreed to adopt at some future time (s. 29). A point of more general interest emerges from a consideration of s. 64 which requires, for the first time, reasons to be given for a rejection of plans by a local authority—"a notice of rejection," it is enacted, "shall specify the defects on account of which, or the bye-law or section of this Act for non-conformity with which,

or under the authority of which, the plans have been rejected" (*ibid.*, sub-s. (2) (1)). A further new provision enables a dispute under the section to be referred to a court of summary jurisdiction, while s. 67 provides for the settlement of questions arising between a local authority and a person who has executed or proposes to execute work in regard to (a) the application of a bye-law to the work; (b) the conformity of plans with the bye-laws, or (c) the conformity of the work with plans passed by reference on a joint application to the Minister of Health. A proviso empowers the Minister to state a case for the opinion of the High Court, and enables either party to apply to the court to direct him to do so.

Town and Country Planning: Revised Model Clauses.

THE Minister of Health has recently sent to all local authorities preparing planning schemes a revised edition of the model clauses on which the scheme will be based. Following the coming into operation of the Town and Country Planning Act, 1932, the present Model Clauses were issued provisionally in February, 1934, and after examination and some amendment by the Town and Country Planning Advisory Committee, they were issued finally in January, 1935. The recent revision has been carried out with the concurrence of that Committee. Provisions for the control of the building of flats in planned areas appear in a more rigorous form in the new clauses, which contemplate, in the consent of the responsible authority required as a necessary condition for the approval of or any proposal to erect flats in a planned area, regard being paid to the following: the suitability of the site viewed both from the architectural character of the neighbourhood and the capacity of the streets to deal with the increased population; the possibly excessive number of flats having regard to their size and to the number of persons they are designed to accommodate, and the appearance of the building, including its size and height in relation to neighbouring development. According to the new clauses the decision of the authority is to be given within one month, and there is a right of appeal to a court of summary jurisdiction or the Minister of Health, or, if the ground of refusal is external appearance, to a special tribunal, according to the provisions of the particular scheme. A new clause provides that the responsible authority may refuse consent to any building if it considers that the position chosen would be inconvenient because there is insufficient access to a road, or be likely to prejudice the development of neighbouring land, or be injurious to amenity. With the revised Model Clauses the Ministry is issuing a memorandum entitled "Points to be watched in the preparation and submission of planning schemes and subsequent procedure," in which the accumulated wisdom of the department derived during the past three years from the perusal of over ninety schemes submitted for approval is rendered available to the authorities. The hope is expressed that all local authority officers and consultants will keep this memorandum by them when preparing schemes, as observance of the various suggestions would mean a real saving of time and trouble both to the authorities themselves and to the Ministry.

Divorce Causes: Venue.

THE attention of readers should be drawn to what was described by Sir BOYD MERRIMAN, P., in the course of his judgment in *Simpson, W. v. Simpson, E. A. (Application by the King's Proctor for Directions)* (*The Times*, 20th March) as a faulty practice in the Registry. Attached to the affidavit was an undertaking by the solicitors to pay any extra costs incurred by reason of the trial (of a divorce case in which the petition showed a London Address) being held at Ipswich. "I have no doubt whatever," the learned President said, "that that was the decisive factor in this case, or in the ordering of the venue, because on the consideration of the petition and the affidavit it is obvious that the costs might be enhanced by trial at Ipswich. It is right and proper that if for some valid reason a hearing is desired at a place other

than that which would appear to be the most convenient and the least expensive, the petitioner should undertake to pay the extra costs. But it is quite another thing to treat, as it appears to have been the practice to do, the giving of such an undertaking as a sufficient reason of itself for ordering the hearing at a place other than that which is indicated by the affidavit." His lordship said that he had given instructions that this practice should cease and that in any doubtful case the matter should be referred for the personal decision of a Registrar. The judgment makes it plain that no blame whatever in that respect could attach to the petitioner or her advisers in the case above named.

Recent Decisions.

IN *Down (Inspector of Taxes) v. Compston* (*The Times*, 19th March), LAWRENCE, J., upheld a decision of General Commissioners to the effect that sums derived by a golf professional from bets on the result of private games of golf in which he was engaged represented winnings from betting transactions and were not profits or gains within the meaning of the Income Tax Acts. The learned judge intimated that the winnings in question did not arise from the player's employment or vocation, were in no way analogous to gratuities for services rendered, and that there was no organisation in the sense of *Graham v. Green* [1925] 2 K.B. 37, to support the view that the respondent was carrying on a business of betting on his private games of golf.

IN *Simpson, W. v. Simpson, E. A. (Application by the King's Proctor for Directions)* (*The Times*, 20th March), a private intervention in a divorce suit, in which the petitioner was granted a decree *nisi* against her husband, was dismissed by the President of the Probate, Divorce and Admiralty Division, and the intervenor's appearance was struck out. The latter alleged in his notice of appearance that he proposed to show cause why the decree *nisi* should not be made absolute by reason of material facts not having been brought before the court, and/or by reason of the decree having been obtained by collusion. Four days after notice of the appearance the intervenor gave notice to the petitioner's solicitors that it was not his intention to file affidavits or proceed further in the matter. The Attorney-General, for the King's Proctor, stated it was right to say that the intervenor had decided not to proceed for considerations irrelevant to the administration of justice; on the other hand, it equally appeared that he had no evidence to support his intervention.

Reasons were given by the House of Lords on 15th March for dismissing an appeal on behalf of holders of deferred shares in Imperial Chemical Industries, Ltd., against the order of the Court of Appeal in *Carruth v. Imperial Chemical Industries, Ltd.*, affirming an order of EVE, J., who confirmed a reduction of the capital of the company from £95,000,000 to £89,565,859. LORD BLANESBURGH's judgment is reported in *The Times* of 16th March.

IN *Rex v. Cornwall County Council: ex parte Falmouth Rating Authority* (*The Times*, 17th March), the Court of Appeal dismissed an appeal from the decision of a Divisional Court (81 SOL. J. 35), which discharged a rule *nisi* for certiorari calling upon the West Cornwall Assessment Committee to show cause why its decision made on the proposal of the Cornwall County Valuation Committee to increase the assessment of an hereditament in Falmouth should not be quashed, and also discharged a rule *nisi* directed to the county valuation committee and the assessment committee to show cause why a writ of prohibition should not be awarded to prohibit the former from proceeding with, and the latter from hearing and determining, any proposal by the county valuation committee for increases in assessments of any dwelling-houses or shops in the said borough until the county valuation committee lodged and proceeded with similar proposals in relation to similar hereditaments in the county which, in the opinion of that committee, were under-assessed.

The Provisional Tithe Rules, 1937.

THE 1st April, 1937, is the date upon which tithe redemption annuities first become recoverable as a debt to the Crown. That day is also the first interest date upon which holders of redemption stock will receive their payments of interest in lieu of tithe rent-charge. On account of urgency, the above Rules therefore came into operation on the 10th March, 1937. Their purpose is to modernise the existing Tithe Rent-charge Recovery Rules, 1891 to 1933, by supplementary provisions in accordance with the Tithe Act, 1936.

Part I of the new Rules deals with annuities and arrears, and a sub-heading entitled "Applications" comprises paras. 2 to 11. Six new forms are prescribed to enable the Tithe Redemption Commission (who now take over the duties of collection) to obtain personal orders against the owners of land subject to annuities. Variations are provided for cases in which the owner is also the occupier of all or some only of the lands in respect of which the annuities are charged. The annuities are not a charge on land, and any suggestion to that effect is avoided in the new forms. The expression "tithe area" is frequently used, and this is defined as a piece of land in respect of which one annuity is charged. In relation to arrears, "tithe area" means a piece of land which has been separated, by means of a formal apportionment for the purpose of tithe rent-charge, from the remainder of the "tithe district." The latter was the parish or other district treated as a separate district for the commutation of tithes under the Tithe Act, 1836. Many tithe areas remain undefined, as the Tithe Act, 1936, has only been in force since the 2nd October, 1936, and the time which has since elapsed has been too short to enable the annuities registers and maps to be completed.

The proceedings are instituted in the name of the Tithe Redemption Commission as Applicants, but the Notice of Application is signed by the "Agent for the Tithe Redemption Commission." These will doubtless in most cases be the same as the collectors of tithe rent-charge under the earlier Acts. Form 7 is the complaint note, Form 8 is the notice to the respondent, and Form 9 is the notice of opposition, if any. This must be filed at least seven clear days before the hearing. The forms relating to instalments of annuities may be modified for use in proceedings for the recovery of lump sums on compulsory redemption of an annuity, i.e., under the Tithe Act, 1936, s. 11.

A sub-heading entitled "Arrears—Continuance of Proceedings" comprises paras. 12 to 19. Where no order has been made before the 1st April, 1937, the Commission may file a notice of continuance in Form 19. If the matter of the recovery has been referred to the Arrears Investigation Committee—established by the Tithe Act, 1936, s. 20 (4)—a copy of the direction of that Committee must be filed with the notice of application. Where an order has been made before the 1st April, 1937, Form 22 provides for a request for continuance, viz., that "the order for recovery shall be executed as an order for the recovery of a debt from the respondent personally." This implies that the respondent may be ordered to pay on a judgment summons, or may be made bankrupt if the arrears amount to £50. Before the Tithe Act, 1936, an order for payment could only be enforced against the land, i.e., by distress or the appointment of a receiver. The alteration was made by the Tithe Act, 1936, s. 16, which provides that an instalment of an annuity shall be a debt due to His Majesty.

The Tithe Act, 1936, s. 20 (3), provides that no legal proceedings shall be commenced or continued by the Commission until one month after the tithe-owner has given to the tithe-payer particulars in writing of the arrears in the prescribed form. Pending proceedings will therefore be delayed, until this form is issued, and an early opportunity will doubtless be taken of implementing the sub-section by the issue of the requisite form.

A sub-heading entitled "General" comprises paras. 15 to 19. Of these, para. 18 incorporates Ord. XXV, Pts. I to IV, of the County Court Rules, providing for the enforcement of judgments by the usual methods of execution (including attachment) and also Ord. XXVII dealing with garnishee proceedings.

Part II comprises paras. 20 and 21, and deals with extraordinary tithe rent-charge, which chiefly existed in Kent. Provision is made for the severance of proceedings, and for the continuance by the tithe-owner of the proceedings, so far as they relate to extraordinary tithe rent-charge.

Part III contains one paragraph (No. 22) which provides for twelve consequential amendments of the Tithe Rent-charge Recovery Rules, 1891.

The tribunal for the hearing of applications is the county court, although it is not clear whether the proper court is that for the district in which the defendant resides, or that in which the land is situate. Proceedings for the recovery of arrears of extraordinary tithe rent-charge may be by application or by action, as appears from para. 20. The transitional period of the next few weeks may disclose situations for which further provision is required, and the provisional Rules may therefore be the subject of amendment in the light of experience.

Costs.

MISCELLANEOUS POINTS (*continued*).

WE propose to continue with our consideration of a few of the various points that have arisen in practice from time to time with regard to costs, and we will take at this stage a question that arose in practice only recently.

It related to the matter of taxation in the bankruptcy division of the High Court, and although the point is not strictly a matter so much for the solicitor concerned as it is for the trustee, it is important for the solicitor to bear it in mind, because, as the legal adviser of the trustee, it might be considered that he owes a duty to his client to keep him informed of such matters.

It will be remembered that s. 56 (3) of the Act of 1914 gives the trustee in bankruptcy power to employ a solicitor or other agent to take proceedings or to do any business which may be sanctioned by the committee of inspection, and the final paragraph of the section then goes on to state that the permission for the purpose of the section shall not be a *general* permission, but shall be a permission to do the particular thing or things for which permission is sought in the specified case or cases.

The Act then goes on to provide, by s. 83 (3), that all bills of solicitors shall be taxed by the prescribed officer, and no payments in respect thereof shall be allowed in the trustee's accounts without proof of such taxation having been made. The taxing master shall satisfy himself, before passing such bills and charges, that the employment of such solicitors in respect of the *particular* matters out of which such charges arise has been duly sanctioned. The sanction must be obtained *before* the employment, except in cases of urgency, and, in such cases, it must be shown that no undue delay took place in obtaining the sanction.

Now, these two provisions, read together, leave little room for doubt as to their precise meaning. There are two requirements to be met, namely, there must be a sanction in respect of the specific matter for which the solicitor is employed, and that sanction, except in cases of urgency, must be obtained *before* the employment of the solicitor, and, in the case where, through urgency, the solicitor is employed before the sanction is obtained, there must be no undue delay.

The difficulty that arises is to draw a clear line of demarcation between one specific matter and another, and it is sometimes a question of opinion whether a particular matter

is covered by a sanction or not. A sanction to "deal with and advise on all matters arising on the proofs" is too general to be of use, and a specific sanction should be obtained in respect of each proof upon which advice is required, and the trustee should see that he gets the sanction before he instructs the solicitor, otherwise there is every chance of the solicitor's charges being disallowed.

Some difficulty is often felt where such a case arises, and the solicitor's costs are disallowed, in determining the precise position of the solicitor in connection with his costs. The position appears to be quite clear, however. It is the trustee's duty under the Act to obtain the sanction of the committee of inspection or, failing the committee, the Board of Trade, to the employment of the solicitor. If he fails to observe the requirements of the Act, and neglects to obtain such sanction, but, nevertheless, employs such solicitor, then, quite clearly, he will be liable personally for the costs improperly incurred by him.

It will be noticed that r. 109 of the Bankruptcy Rules requires a certificate to be signed by the trustee and lodged with the taxing officer setting forth what, if any, special terms of remuneration have been agreed, and the same rule also requires a copy of the resolution or other authority sanctioning the employment to be lodged.

Now, it was decided in the case of *In re Vavasour* [1900] 2 Q.B. 309, on very similar rules, that the authority or sanction need not be in writing, but can be verbal, provided it is specific and is obtained before the solicitor is employed. It would be difficult, therefore, to comply with the requirements of r. 109 in their entirety, where the sanction is merely verbal. Reference may usefully be made to the case of *In re Vavasour*, *supra*, since it sets out quite clearly the limits to be imposed when interpreting the words relating to the nature of the sanction to be obtained with regard to the employment of solicitors.

As Wright, J., observed in that case, a line must be drawn somewhere, and whilst it can hardly be suggested that a sanction must be obtained in respect of each step in an action, it is perfectly clear that a sanction "to employ a solicitor where necessary" is too vague to comply with the Act.

Before we turn from this matter of the taxation of bankruptcy costs, we may, perhaps, spare a moment to dispel a doubt that appears to exist as to the precise application of the 5 per cent. increase in the bill of costs to cover the attendances to tax the bill. Contrary to what appears to be a popular belief, this increase does not cover the generality of costs taxed in respect of bankruptcy matters, but only the costs of the solicitors for the petitioning creditors, and then only when those costs exceed £10.

The authority for this will be found in s. IV of Pt. II of the Appendix to the Bankruptcy Rules, where it will be found that an allowance of 15s. is granted for drawing and copying the bill of costs, and notice of and attendance at the taxation, with an additional allowance of 5 per cent. of the bill, as reduced on taxation, where the amount of the bill of costs exceeds £10. The percentage allowance is calculated on the net amount of the charges and disbursements.

Mr. William Woodhouse Strain, solicitor, of Glasgow and Port Bannatyne, Bute, who died on 3rd September, left personal estate in Great Britain and abroad valued at £264,059. His bequests include: 18, Park Terrace, Glasgow, to the University of Glasgow, for use as a students' hostel; £2,000 to the Airdrie Town Council, for charitable purposes; £500 to the Rothesay Town Council, for the benefit of the harbour porters; the Chapel and Clergyman's House at Port Bannatyne belonging to him for an old men's home, or for the use of aged couples, and he left £3,000 for an endowment; £10,000 for an old men's home in Airdrie; and after a number of personal bequests the residue between the Victoria Hospital, Rothesay, and the principal hospital at Airdrie.

Company Law and Practice.

PREFERENCE shares in the capital of a company may have attached to them a variety of different rights, but most of these rights can, roughly speaking, be divided into two classes—rights as to dividend and rights as to repayment of capital in a winding up. In this week's article I want to deal with the more usual forms of preferential rights to dividend. A preference dividend may be either cumulative or non-cumulative. In either case it can only by reason of the general law be paid out of profits. In the case of a non-cumulative preference dividend of, let us say, 5 per cent., the shareholder is entitled in each year to be paid 5 per cent. on the nominal value of his shares if and so far as the profits of that particular year are sufficient. If the profits are not sufficient, then the shareholder will have to forego his dividend, and he will not be entitled to have his loss made good to him out of the profits of a subsequent year. If, however, his shares are cumulative preference shares then, although in one year he may be disappointed by a deficiency of profits, he may nevertheless look to the profits of the years to come and have any arrears of dividend paid to him out of such profits before the ordinary or deferred shareholders receive anything. It is, therefore, a question of some importance to the investor in preference shares to know the extent of the preference rights to which his shares entitle him. Perhaps I may parenthetically observe that this question is one to which an answer is probably not sought as often as it might be, and very often it is not until a practical difference becomes apparent that the shareholder thinks of making inquiries. But that is only by the way, and I trust that all my readers are well acquainted with the rights conferred on them by their holdings of preference shares.

Now, in many cases no doubt there is no difficulty in determining whether a preference dividend is cumulative or non-cumulative, but there are also cases where the company's articles do not set out the rights attaching to the different classes of shares with that perspicuous lucidity which is so much to be desired. In such cases the courts will lean towards an interpretation of the articles which is favourable to the preference shareholders, and in the absence of a clear indication to the contrary, will hold the dividend to be a cumulative one. This result may at first sight seem a little surprising. A preference shareholder is a member of the company on whom the articles are conferring special rights, and it might well be thought that the courts would strictly limit these special rights to such as appear expressly to have been indicated. But on the contrary the courts will allow the member the greater right unless it is expressly cut down by the articles. However strange this may seem, it is certainly not now open to question, as it is established by a line of decisions extending as far back as 1857. At the present day, therefore, when it is intended to make a preference dividend non-cumulative only, the draftsman of the articles or resolution whereby the right is created should make his intention clear beyond argument.

I now turn to the authorities. The case decided in 1857 is *Henry v. The Great Northern Railway Company*, 1 De G. & J. 606. Preference shares in a railway company had been issued under the provisions of an Act of Parliament which authorised the company to guarantee the payment of dividends at a fixed rate in preference to the payment of dividends on the ordinary share capital. The company had resolved that the preference shares should bear "£5 per cent. interest or preference dividend in perpetuity." The circumstances of the case and the words used are not usual ones, but the observations to be found in the judgments are of general application. It was held that the preference dividend was a cumulative one. Knight Bruce, L.J., says

this: "At one of the periodical divisions the profits fall short of a sufficiency to pay [the preference dividend] . . . Is the deficiency not to be made good from profits more than adequate to answer it? I have heard no reason why not. If, indeed, such a thing is prohibited by the terms of the contract, they must, of course, be abided by. Is there any such prohibition in the present instance? As it seems to me, clearly not." This shows where the onus lies in such cases. Then the learned Lord Justice adopts a metaphor to explain his opinion. "Let us suppose a right to have a tun of wine from a vineyard. Is that the same merely as a right to have a tun of wine from a vintage? I do not think so . . . Here, as I apprehend, the plaintiffs have the vineyard and not merely the chance of a particular vintage to look to." It is not necessary for me to quote more, and I pass to the next case, *Webb v. Earle*, 20 Eq. 556. There preference shares were issued "carrying dividend at £10 per cent. per annum payable half-yearly . . ." Sir George Jessel, M.R., held that there was nothing to prevent the holders of these preference shares from going to the profits of a subsequent period to make good any deficiency caused by inadequacy of profits in any previous year. The basis of his reasoning, as I see it, is this; the preference shareholders have been promised a dividend of 10 per cent. per annum; in one year they are cheated of it because profits are not big enough; in the next year there are profits, and before other persons can share in them the promise to the preference shareholders must be made good by paying them what they were promised the year before. If that is the argument, it might, it is submitted, have been countered by the argument that the fulfilment of the promise to pay in the lean years had been rendered impossible by operation of law, and that therefore that promise was no longer binding.

After these two cases the cause of the preference shareholders received a set-back when the Court of Appeal reversed the decision of Chitty, J., in *Staples v. Eastman Photographic Materials Company* [1896] 2 Ch. 303. The words in this case were as follows: "The holders of preference shares shall be entitled out of the net profits of each year to a preference dividend at the rate of 10 per cent. per annum . . ." The important words are the words "out of the net profits of each year." The argument which found favour with Chitty, J., in the court below was this. It was said that the right conferred on the preference shareholders was the right to receive a dividend of 10 per cent. per annum and that such dividend was to be paid out of the net profits of each year. The net profits of one year having proved insufficient, the 10 per cent. contracted to be paid in that year must be paid out of the profits of succeeding years. But this construction of the language used gave no weight to the words "out of the net profits of each year" and the Court of Appeal held that this was not the true meaning of the article. *Henry v. Great Northern Railway*, *supra*, and *Webb v. Earle*, *supra*, were distinguishable on the ground that in those cases there was nothing to show out of what the dividend was to be paid. The true meaning was that the preference shareholders were entitled to share at the rate of 10 per cent. per annum in the profits of each year and not that they were entitled in each year to a dividend of 10 per cent. Here, then, is a decision in favour of a non-cumulative dividend, and it emerges quite clearly from the judgments of the three Lords Justices who heard the appeal what the distinction between the two sets of cases is. In the one class—the cumulative class—a general right to receive so much per annum is given, and where the law interferes with this by requiring that dividends shall only be paid out of profits, the right to receive the dividend is merely postponed to another year. In the other class—the non-cumulative class—there is no such general right, but only an arrangement by which in each year the ordinary shareholders are postponed until the preference shareholders have been paid at a fixed rate.

By the beginning of this century, therefore, the law on this subject was fairly clear. There then followed two more decisions which we must glance at in order to make our survey complete. In *Foster v. Coles and M. B. Foster and Son Ltd.* [1906] W.N. 107, the memorandum and articles of the company stated that the preference shares in the capital of the company carried a preferential dividend of 6 per cent. per annum, and that the net profits from time to time available for distribution as dividend should be applied, first in paying a preferential dividend at that rate and, secondly and subject thereto, in paying a dividend on the ordinary shares. As originally framed the memorandum and articles had contained the words "cumulative preference dividend" where the words "preference dividend" now appeared, but they had been altered by striking out the word "cumulative." The intention would seem, therefore, to have been plain, but Joyce, J., held that the preference shareholders were still entitled to a cumulative dividend inasmuch as there was nothing in the articles as they stood to displace the *prima facie* assumption that a cumulative dividend was intended. Against this decision must be set the decision of Parker, J., in *Adair v. Old Bushmills Distillery Company* [1908] W.N. 24. This is not a very clear case. The articles contained a common form clause which, had it stood by itself, would, it is submitted, have conferred a cumulative dividend on the preference shareholders. There was, however, a further article which prescribed the method of dealing with "the yearly profits of the company." Parker, J., held that this article "contemplated a yearly division of profits and at the end of each year they had to be divided between the preference and ordinary shareholders." Taking the two articles in conjunction, the result was that the preference shareholders were only entitled to a non-cumulative dividend. The effect of the second article (which I have not reproduced here as it is rather a long one) was the same as the effect of the words "out of the net profits of each year" in *Staples v. Eastman Photographic Materials Company*, *supra*, but, as I have said, the case is not a clear one, and the only safe course for the draftsman to pursue is to provide explicitly (if that is what he wishes) that a preference dividend shall be non-cumulative only.

A Conveyancers' Diary.

[CONTRIBUTED.]

THE average will of the father of a family may seem a simple enough document to draw; the testator wishes to provide his widow with an income for the rest of her life, or alternatively until she marries again, and when her interest expires the capital is to go among the children or issue in one way or another. That is the general scheme, and it is desirable that it should come into being and operate with as little disturbance of the conditions previously existing as possible. Expenses and some dislocation there must be soon after the death, for there is duty to be paid and many expenses to be discharged. But if one "seats oneself in the testator's armchair," there are certain things which I think it is safe to say that he takes for granted. In the first place he thinks that all the expenses consequent on his death will be met out of capital, and that when they are paid the widow will be able to look to the rest of the capital to provide her with an income on the same sort of general basis as it has in the past provided an income for him. True, he is, we will assume, an absolute owner, and so the legal difference between capital and income has meant nothing to him; but he is also a prudent man who has kept his capital intact, and has known very well in practice what is capital and what income. He expects the widow to get the

same income as he has had, less only the amount that it will drop by the deduction of duties and expenses from the capital. Secondly, he will probably mean his trustees to be limited in some way in their choice of investments for money falling to be invested after his death, but will have sufficient confidence in his own judgment not to wish them to interfere with investments that he has himself chosen. Again, if he happens to have a reversionary interest, existing for example under some previous family disposition, he will probably never give a moment's thought to it, but if one were to press him on the subject he would say that it is a lump sum that will fall in sooner or later; in other words, he will think of it exclusively as capital.

All this, I think, is what may reasonably be imputed to the normal testator, in so far as he has any very clear conception of what will happen after he is removed. But the draftsman has to pick his way with a good deal of care if he is to carry out these intentions, and save the family of the testator from being concerned with interesting points of law. For the Court of Equity has set up certain rules which impinge severely upon these intentions, if they are left to their unrestricted operation. These rules have grown up owing to a great solicitude among lawyers for holding the scale evenly between capital and income, and it would be most improper to criticise them in themselves. The average testator and his dependents may, however, be forgiven if they are more interested in an undisturbed transition from the old state of affairs to the new than in pure equity. All the equitable rules in question operate only in the absence of language in the will excluding them, and it will usually be proper for the draftsman to see that they are excluded. But again a word of warning is necessary; these rules must be excluded by well-chosen expressions or the intention to exclude them may fail. This proposition is amply borne out by a study of the footnotes to the passages in "Key" relating to wills.

Let us first consider the rule in *Allhusen v. Whittell*, L.R. 4, Eq. 295. This rule may be stated as follows: *prima facie* the executors are expected to take full advantage of the "executors' year" and to pay the debts only at the end of it. By that time the funds in their hands are inflated by the arrival of another year's income, and the whole is applicable to the payment of debts. Consequently, the rule is that for purposes of computation as between capital and income they are to be taken as paying the debts out of so much capital only as would produce with its income for one year the amount necessary to pay them, the balance being debited to income. The effect is, of course, that capital benefits to some extent, and income suffers. Such an arrangement is doubtless quite unexceptionable in theory, but one can hardly be surprised if the life-tenant is not best pleased when it is enforced. The rule actually admits of adjustment when the debts are paid early in the year (*Re McEuen* [1913] 2 Ch. 704), but on the whole seems likely to involve a good deal of excusable irritation, and it is eminently desirable that it should be excluded by the appropriate words.

Next, there is the rule in *Howe v. Dartmouth* (1802), 7 Ves. 137. I do not propose to discuss this very well-known rule exhaustively, but shall confine myself to remarking that while it is highly salutary in the case of wasting assets such as leaseholds (to which it no longer applies if they are held on trust for sale: *Re Brooker* [1926] W.N. 93 and L.P.A., s. 28 (2)), and to copyrights (cf. *Re Sullivan* [1930] 1 Ch. 84), it seems most unlikely that the ordinary testator realizes that it will be applied (as in *Re Trollope* [1927] 1 Ch. 596) to investments made by himself which are outside the investment clause in his will. If he has bought rather speculative ordinary shares, for example, he has got them for better or worse, and he almost certainly expects that his widow will be quite prepared to go on after his death receiving the full dividends on them and continuing to take the risk that he

himself took in buying them and to which their joint finances were, after all, subject in his lifetime. He will hardly contemplate that they should be valued, whether at his death or a year later, and that the life-tenant should get 4 per cent. on the valuation, and the rest fall into capital; for this is what the rule in effect provides. Moreover, the application of the rule will imply continual calculations and apportionments, with the attendant expense, which adds an avoidable element of vexation both to the trustees and the life-tenant. It is respectfully suggested that care should normally be taken to insert words in a will ousting the operation of the rule.

Similar considerations apply to the rule in *Rowells v. Bebb* [1900] 2 Ch. 107, which deals with reversionary interests. Under this rule, where a reversionary interest falls into an estate, such interest is not wholly to be treated as capital but is to be apportioned between capital and income on the footing that so much of it is capital as would together with the interest upon itself have amounted to the sum falling in at the date at which it does fall in. As I said above, I feel very little doubt that an ordinary testator, if he gives any thought to the matter, would think of a reversion as being nothing at all while it remains a reversion and as being an accretion to capital when it comes into possession. The rule necessitates calculations which give trouble and involve expense, and which the lay parties can hardly have expected. It can easily be excluded by a provision that no property not actually producing income shall be treated as producing income for the purposes of the will, and it is suggested that this should be done in all normal cases.

The expressions necessary for excluding these rules have been worked out very precisely and are to be found in the precedent books. I do not wish to be taken as saying that they should be inserted on every occasion, but I would venture to suggest that the draftsman should always think twice before deciding to omit them. In some cases, of course, it will not be desirable to exclude the rules, and this is a matter to be considered on its merits in each instance. The words excluding the rules are lengthy and tend to give the "machinery" clauses of the will in which they are introduced a somewhat cumbrous appearance, which the testator may receive with surprise. But if one looks at the balance of convenience it is reasonably clear that it is amply worth while in the long run to add these extra sentences, and when they are explained to the testator he is hardly likely to object to them.

Besides the great equitable rules there are various other kindred rules arising out of the Apportionment Act, 1870, as to the allocation of payments by way of income or interest between the life tenant and the remainderman. To these I hope to refer on a later occasion, and it will suffice to mention here that difficult problems of this nature exist, and are not necessarily got rid of by the insertion into wills of the ordinary forms of words ousting the operation of the rules of equity to which I have referred.

Landlord and Tenant Notebook.

THE even tenor of a term is liable to be disturbed not only by some act of one of the parties to the lease, but also by an act of some third party. The execution of a judgment is such an act, and when that happens the landlord or the tenant, as the case may be, of the judgment debtor may have occasion to consider the effect on his own rights.

A landlord often has a right of re-entry on execution being levied against his tenant; if the lease does not provide one, or if he is considering the comparative advantages and disadvantages of exercising it, he should first have regard

Effects of Execution.

to the particular form of execution to which the judgment creditor has resorted. If it be by writ of *fi. fa.* and tangible goods are seized by the officers engaged, the question of rent in arrear may demand immediate attention. The position may be governed by the Landlord and Tenant Act, 1709, s. 1, or by the County Courts Act, 1934, s. 134. The landlord's claim is preferred to that of the execution creditor to the extent of one year's rent when the tenancy is for not less than a year. In the case of a periodic tenancy, the period being less than a year but more than a week, the amount is arrears for four of the periods if the judgment was obtained in the High Court but for two if a county court judgment; when execution is levied on a weekly tenant, four weeks' arrears of rent must be handed to the landlord. The chief concern of the landlord in these cases is to inform the officers of his claim; though this, at all events when a High Court judgment is being executed, is not necessary if the officer is aware of the claim already; the source of his information is immaterial. This was decided by *Andrews v. Dixon* (1820), 3 B. & Ald. 645.

Rather more disturbing is the seizure and sale of the term itself. This is rarely done by a *fi. fa.* execution; but a tenant's interest is a chattel if a chattel real, and that it is within the scope of the writ has been demonstrated in a variety of ways. In *Sparrow v. Earl of Bristol* (1813), 1 Marsh 10, the chief steward of the liberty of Bury St. Edmunds was sued for having made a false return to the plaintiff when executing a judgment, in his favour, against a yearly tenant of a farm. The execution took place in October, 1811, the debtor then being under notice to quit expiring at Michaelmas, 1812. The return made did not include anything for the tenancy, but, so Lord Mansfield, C.J., observed: "any man who wished to have got the remainder of this term would have given *something* for it," and judgment was given for the plaintiff accordingly. The question in *Doe d. Westmoreland v. Smith* (1827), 1 Man. & Ry. 137, was whether the interest of the grantee under an agreement for a lease, who had entered and paid rent, was liable to seizure under a *fi. fa.*; it was held that it was. While in Ireland, in *Ronan v. King* [1894] 2 I.R. 61; 648, C.A., a high sheriff was unsuccessfully sued for money had and received by the purchaser (at £70) of a yearly tenancy (rent £7 10s.) who had (wrongly) come to the conclusion that the defendant's title was defective.

There appears to be no recorded case of a mesne tenant's interest having been seized under a *fi. fa.*, and that particular form of execution cannot, of course, affect a tenant who holds of the freeholder. Such a tenant will usually find his rights modified by the appointment of a receiver; but another mode of execution sometimes resorted to is the more ancient one of *elegit*. The effect of this, as was shown by *The Bishop of Bristol's Case* (1584), 3 Leon. 113, is to put the judgment creditor to all intents and purposes in the shoes of the landlord, and the tenant, as was held in that case, can pay rent to the judgment creditor accordingly. The decision was applied more recently in *Lloyd v. Davies* (1848), 2 Exch. 103, an action for excessive distress in which the right to distrain appears to have been challenged, for the defendant was "tenant by *elegit*" as a result of having adopted that mode of execution against the plaintiff's original landlord. The plaintiff urged that he had never attorned, but it was held that as the assignment of the reversion was by operation of law, this was not necessary. The position has since been again referred to by Mellish, L.J., in *Hatton v. Haywood* (1874), 9 Ch. App. 229, who remarked (at p. 226), that such an execution creditor could sue in ejectment or for rent. But he is in no better position than an ordinary assignee of the reversion; in *Sharp v. Key* (1841), 8 M. & W. 379, the facts were that judgment was obtained by the plaintiff against the defendant's landlord before Michaelmas; the plaintiff gave notice to the defendant to pay him rent, but did not execute by *elegit* until October; it was held

that he was not entitled to the Michaelmas rent, for rent in arrear was a mere chose in action and not part of the reversion. (Cf. *Tickner v. Clifton* [1929] 1 K.B. 207, which decided that a statutory tenant whose qualification was membership of the family of and residence with a deceased statutory tenant was not liable for arrears of rent incurred by the deceased.)

A writ of *elegit* can, of course, be used against a tenant, and is likely to be so used when the lease is a long term held at a small ground rent. The resultant position was well illustrated by *Johns v. Pink* [1900] 1 Ch. 296. The story was somewhat complicated, and is, for present purposes, best told from the point of view of the defendant, who was superior landlord and execution creditor. He bought the reversion to a ninety-nine year lease, which then had about ninety-eight years to run, in 1897. The lessee was one C, who had mortgaged the property by way of sub-demise to the plaintiffs. Next year he sued C for two quarters' rent, obtained judgment, and took out a writ of *elegit*—which meant, as was found, that the property of which C was possessed was delivered to him. Next the plaintiffs as mortgagees appointed a receiver, who duly entered into receipt of rents and profits. Meanwhile further ground rent became due, and for this the defendant levied a distress. The plaintiffs contended that he was, in effect, trying to have it both ways, the argument being that the *elegit* had made him an assignee of the term and that he was bound to indemnify C and was distraining for something for which he was himself liable. It was held, in the light of the authorities on the effect of this mode of execution, that these contentions were not sound. The defendant and C were primarily creditor and debtor rather than assignee and assignor, and he was not her surety; he took the term for a limited purpose and time, subject to her right to resume it on satisfaction of the debt; and as the plaintiffs had since entered, as mortgagees, the defendant's rights as tenant by *elegit* had come to an end; so had his limited liability to pay rent; but his rights as landlord were still there.

Our County Court Letter.

JOINT AND SEPARATE ESTATES IN BANKRUPTCY.

The principle of *Ex parte Topping* (1865), 4 D.J.S. 551, was followed in the recent case of *In re Ferrington and Jackson*, at Wrexham County Court. The parties were formerly partners, and the profits were divisible as to three-fifths to Ferrington and two-fifths to Jackson. Ferrington died in 1929, and was a deceased insolvent, and Jackson was a bankrupt. The applicant was the trustee of the joint and separate estates, and applied for directions *inter alia* as to his rights of proof between the estates *inter se*. His Honour Judge Sir Artemus Jones, K.C., observed that the trustee, in his capacity as trustee of Jackson's separate estate, had lodged a proof with himself as trustee of Ferrington's estate for over £30,000. This claim could not be upheld, in view of the rule that a debtor cannot prove in competition with his own creditors. This applied to both joint and separate estates, as Jackson could not have sued his partner, before the latter's death, and the trustee could not be in a better position. If there had been no fraud or misappropriation of clients' money, Jackson's trustee would, according to *Ex parte Topping, supra*, have been entitled to prove against Ferrington's estate, since this could not bring about a competition with Jackson's own creditors. A proof might be allowed for sums paid by Jackson, on behalf of Ferrington's estate, in the ordinary course of business, which payments were not tainted with fraud and were distinct from any question of misapplication of client's money. With these exceptions, the trustee of Jackson's estate was

not entitled to prove against Ferrington's separate estate. The costs of all parties were ordered to be taxed, as between solicitor and client, and paid out of the estates in proportion to the assets available to each estate.

THE SUPPLY OF ICE CREAM.

IN *Eldorado Ice Cream Co. Ltd. v. Adams*, recently heard at Woodbridge County Court, the claim was for £10 due under an agreement. The plaintiffs' case was that, on the 6th March, 1935, the defendant agreed in writing to take a supply of ice cream, and to take a refrigerating cabinet on loan, free of charge. The agreement was terminable on various conditions, e.g., that the minimum yearly value of ice-cream to be supplied should be £50, and that on termination for breach of the specified conditions the defendant should pay £10. This was the agreed amount to cover the expense of installing, dismantling and removing the cabinet. Under the condition as to minimum value, notice to terminate was given in 1936, as the invoice value of the supplies in 1935 was £24 19s. and £11 8s. 8d. in 1936. The defence was that the figure of £50 was inserted after the agreement was signed (which was denied) and also that that amount was inserted merely as a formal figure, which would not necessarily be adhered to, as the defendant could not guarantee any fixed amount. His Honour Judge Hildesley, K.C., held that the plaintiffs' representative had not done anything consciously dishonest. The defendant had nevertheless understood that the figure of £50 would not be enforced, and judgment was given in his favour, with costs.

THE DISTRESS FOR RENT ACT, 1737.

IN a recent case at Leicester County Court (*Richards and Another v. Hooley and Another*) the claim was for damages for illegal distraint, and the counter-claim was for double the value of furniture clandestinely and fraudulently removed. The first plaintiff, having obtained furniture on hire-purchase from the second plaintiff, had been a tenant of the first defendant, but subsequently moved to a fresh address. The second defendant went there, on the instructions of the first defendant, and seized the furniture for arrears of rent at the original address. The plaintiffs' claim was based on the fact that the furniture was not the property of the tenant, and was not in the house in respect of which the rent was in arrear. The defence was that, as the removal was for the purpose of preventing distraint, the landlord could follow the goods, and seize them within thirty days, wherever found. His Honour Judge Galbraith, K.C., held that the goods belonged to the second plaintiff, and judgment was given in his favour for the return of the goods or the payment of £14 15s. their value, and for £2 2s. damages. Judgment was given in favour of the first plaintiff for £3 3s. as damages for four months' deprivation of the goods. It was further held that the furniture had been clandestinely removed, whereby the first defendant was entitled to judgment for £10 on the counter-claim against the first plaintiff.

Land and Estate Topics.

By J. A. MORAN.

EVERYTHING has been going well with the market for real estate. The London Auction Mart has been very busy during the past few weeks. Both investors and speculators appear to be very keen to purchase ground rents and shop sites, and, as a result, values have shown an upward tendency. After the holiday, providing, of course, there is a seasonal change in the weather, the auction market for rural residential estates will begin to move; and as there is an increasing tendency on the part of City magnates to find a home in the country, a busy period is anticipated in the near future.

Mr. Hore-Belisha has been telling us that "a stationary car in the City of London occupied a space of the value of

£20,000." Now, assuming that the average car measures 16 feet by 6 feet, or 96 square feet, a site in the City, having an area of 1 acre, is worth £9,075,000. It is, of course, common knowledge that very large sums have been paid for special situations, such as Cornhill and Lombard Street, in the heart of London; but if the Minister of Transport's figures are to be taken as the standard of value adopted in connection with the compensation payable in respect of land compulsorily acquired for improvement purposes, there are many property owners who will welcome the Minister's judgment.

The appeal made, at the Church Assembly, for shorter sermons, interests me less than one for shorter speeches at professional meetings and presentations. It is quite easy to avoid one, but very difficult to get away from the other. What commended me, most of all, to Queen Victoria was her dislike for long sermons and speeches. The "hour glass" she presented to the Savoy Chapel emptied in eighteen minutes!

Mr. J. George Head, Chartered Surveyor and a past President of the Auctioneers' and Estate Agents' Institute, in his speech, as chairman, at the annual meeting of the North-West District Permanent Building Society, had something very interesting to say on the subject of housing. Houses have been built by the million, he said; the community movement towards independent accommodation, the ingenuity of the speculative builder, and the cheapness of borrowed money, have combined to provide homes for the inhabitants of this country to a degree which, some years ago, was undreamt of. When this demand becomes satisfied, or when it is no longer possible to provide houses at a cost which can be afforded by the would-be purchasers, then there will come a check; a slackening of the demand will be followed by a diminution of the supply, and by a lessening of the mortgage interest attendant thereon. So far, however, the supply, instead of diminishing, appears to have increased.

I have received a copy of the revised and enlarged edition of "Tunbridge Wells: through the Centuries" (price 2s. 6d.) by Mr. Arthur W. Brackett, Chartered Surveyor and a past President of the Auctioneers' and Estate Agents' Institute. It has one very interesting new picture, reproduced for the first time, showing Tunbridge Wells in the time of Charles II. Among the many amusing and interesting additions to the text of the book is a reference to the necessity of Beau Nash's chariot being drawn by cart horses, and the consolatory reflection of Dr. John Burton in his "Iter Sussexienne" with regard to the badness of the roads. He says: "The Sussex girls are so long-legged by reason of the tenacity of the mud in that county; the practice of pulling the foot out of it by strength of the ankle tending to strengthen the muscle and lengthen the bone." There is also included in the additional matter an account of the first railway (Canterbury and Whitstable) opened in Kent.

To the ordinary man in the street nothing appears to be simpler than to revise an out-of-date Ordnance Survey map, with the help of air photography. But he would soon form a very different opinion if he happened to be present at the reading of Major Brown's paper at the Chartered Surveyors' Institution. The trouble is that any photograph taken from an aeroplane is "accurate" only for the area immediately beneath the camera; this means that a number of overlapping plates must be taken, and the angle which the various features in the landscape makes with the camera must be calculated. When it is borne in mind, too, that only about thirty days a year are suitable in this country for air photography, it does not look as if the services of the land surveyor are likely to be dispensed with for a long while.

Owing to the expansion of their business, Messrs. Trollope and Sons have removed their Parliament Street offices to more convenient premises, No. 12, Victoria Street, S.W. The firm was established in Westminster as far back as 1778, which looks very like a record.

To-day and Yesterday.

LEGAL CALENDAR.

22 MARCH.—It was an unlucky day for the Warden of the Fleet Prison when the friends of the Comte de Verteillac, detained for a debt of £5,000, thought of getting him out by throwing a rope ladder into the prison yard from a window of the Belle Sauvage Inn overlooking it. On the 22nd March, 1791, the creditor sued the unfortunate Warden for the amount of the debt, and, though no criminal negligence was alleged, recovered a verdict, Lord Loughborough holding that nothing but irresistible force could be pleaded by a gaoler as an excuse for an escape.

23 MARCH.—On the 23rd March, 1761, Dumas, the highwayman, was executed at Oxford. He was not yet twenty-one years old.

24 MARCH.—John Orrell, a small Lancashire farmer, fell upon evil days. His stock was sold up and he spent from January, 1831, to January, 1834, imprisoned for debt in Lancaster Castle. In his absence, his wife produced two children, and during his incarceration he often spoke bitterly of her and of his family. On his release, his only shelter was a cellar in Bolton. Then came a mysterious series of bereavements. On the 4th February, his wife died suddenly, on the 22nd her youngest boy, and on the 26th a daughter of six. Then a very zealous policeman acting on suspicion broke in during his absence and found arsenic. On the 24th March, 1835, he was tried at Lancaster for murder, found guilty and ended his troubles on the gallows.

25 MARCH.—Be careful how you give a lift to a strange man at night. One evening when David Lewis, a butter merchant of Trecastle, was setting homeward from Brecon in his cart with his little boy, he consented to take Thomas Thomas with him. The next that was heard of the party was that the keeper of the Trecastle turnpike was aroused by the crying of the little boy, who had awakened to find himself alone in the cart. Search revealed the body of his father shot dead and robbed, lying a quarter of a mile up the road. On the 25th March, 1845, Thomas was tried at Brecon for the murder. He was convicted and hanged.

26 MARCH.—On the 26th March, 1710, Mr. Justice Gould died at his chambers in Serjeants' Inn, Chancery Lane, after a ten days' illness. He had been appointed a Justice of the King's Bench eleven years previously. He seems to have left no permanent mark on our legal system, and he is best remembered as the judge who presided over a stormy scene at Lincoln Assizes, on his first circuit, when he fined Sir John Bolls £100 and committed him to prison for having called him a liar in open court and kicked the sheriff.

27 MARCH.—On the 27th March, 1861, William Williams, a boy of nineteen, was tried at the Brecon Assizes for the murder of his aunt. She had always treated him kindly, and it was believed that she had remembered him in her will. Probably to accelerate this benefit he seized the opportunity one day of finding her sitting by the fire picking wool to put the muzzle of his gun through the staves of her chair and shoot her dead. His counsel tried to plead insanity resulting from a neglected childhood, and the jury recommended him to mercy, but he was hanged.

28 MARCH.—The trial of George England, a seaman of H.M.S. Severn, employed on the smuggling preventative service, at Horsham, on the 28th March, 1821, aroused strong feeling. A Hastings fisherman had just brought in his boat, when England had tried to search it. The man had objected, a scuffle had ensued, and in the course of it England had drawn his pistol. Other naval ratings came up, and just as they were dragging the men apart, the pistol went off, killing the fisherman. The prisoner was convicted of murder and as sentence of death was being passed pleaded for mercy. The Lord Chief Baron promised to do

all he could to save his life, and several spectators indignantly asked: "What! Is he not to be hanged then?"

THE WEEK'S PERSONALITY.

If ever there was a personification of the romantic conception of the highwayman, it was young Dumas, condemned to death at Oxford and hanged when he was only twenty, after a short and brilliant career which had brought him over £600. Handsome, dashing and courageous, well educated and good-mannered, he was rigidly faithful to his own code of honour. His hero was Captain Macheath, on whom he modelled himself, and even in prison under sentence of death, he diverted himself with "The Beggar's Opera." Three times he was tried for his life. The first time his death sentence was commuted to transportation on account of his youth, and later, even that punishment was remitted in reward for having revealed a plot among the prisoners to kill their gaolers. After a short spell as a soldier in the West Indies and as a midshipman, he returned to the road and was tried for his life at Salisbury, but acquitted for lack of positive evidence of identification. His "obliging behaviour and genteel address" brought half the great ladies of the place to the prison to visit him. On his acquittal, the judge delivered him a solemn warning to avoid the like dangers in the future, but it was not very long before he was in the dock for the last time. With characteristic courage he adjusted the fatal rope himself and leapt from the ladder without being turned off by the executioner.

A JUDGE LESS A LICENCE.

The United States have recently been amused by the report that, while one of the judges of the Supreme Court was duck-shooting in Virginia, a game warden discovered that his shooting licence lacked the necessary stamp, an omission rendering him liable to a penalty. It is not often that the convention of judicial impeccability receives a jar, but even among the Olympian sages of the English bench there is sometimes a slip. In Scotland there was that Lord Justice Clerk who ventured to trespass on a turnip field in pursuit of game and was roughly called back by the farmer. "Do you know I'm the Lord Justice Clerk?" he asked with dignity. "I dinna care wha's clerk ye are," was the reply, "but ye've come out among my neeps." Rather more embarrassing was the experience of Bucknill, J., who, on a shooting expedition in wild Wales, showed a friend how to tickle a trout, intelligently watched by a local youth who attended him on the shoot. Next year, when he visited the neighbourhood, he was told that the boy was in prison. Having learnt the trick of tickling trout, he had tried it himself and been caught.

ASSAULT AND BATTERY BY NORTH, J.

But of all the stories of judicial law-breaking the best is told by Mr. Abinger in his memoirs, in connection with a case he once argued before North, J. The matter concerned the right to fish in the Thames, and Abinger, on behalf of the defendant, movingly described how, on one occasion, the bailiff of the plaintiff, in defending his employer's claim, had thrown into the river a man who had attempted to fish in the disputed waters, leaving him to get ashore if he could, adding that anyone who could commit such an act must be a ruffian of the worst description. As his appearances in Chancery were rare and he knew little of the personalities of the Division, he was puzzled by the suppressed laughter of the barristers present and the decidedly uncomfortable demeanour of the learned judge as he proceeded in the same strain. It was only during the adjournment that he learnt how North and Lord Justice A. L. Smith had once been fishing in Scotland and had unwittingly trespassed on a part of the river where they had no right. A gamekeeper had caught them and demanded their rods, whereupon North had flung him into the river. Police court proceedings had followed, but had been amicably settled.

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COUNTY COURT CALENDAR FOR APRIL, 1937.

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*Scarborough, 6, 7
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Circuit 28—Shropshire, etc.

His Hon. JUDGE SAMUEL, K.C.

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Builth Wells,
Craven Arms,
Knighton,
Llandrindod Wells,
Llanfyllin, 16
Llanidloes, 7
Ludlow, 12
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JONES, K.C.

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†*Bangor, 12
*Carnarvon, 14
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*Festiniog,
Flint,
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HIS HON. JUDGE WILLIAMS, K.C.

- *Aberdare, 6
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- *Merthyr Tydfil, 8, 9
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- *Porth, 12
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HIS HON. JUDGE DAVIES

- Aberayron,
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HIS HON. JUDGE ROWLANDS

- Becles, 26
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- Downham Market, 1
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Circuit 33—Essex, etc.

HIS HON. JUDGE HILDESLEY, K.C.

- Braintree, 1
- Brentwood, 1
- *Bury St. Edmunds, 19
- *Chelmsford, 12
- Clacton, 20
- Colchester, 14, 15
- Felixstowe, 1
- Halesworth, 1
- Halstead, 9
- Harwich, 16
- †*Ipswich, 2, 7, 8
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- Uxbridge, 20, 27

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- *Cambridge, 14, 15
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HIS HON. JUDGE COTES-FREEDY, K.C.

- *Aylesbury, 9, 23 (R.B.)
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- Thame, 1
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- *Hertford, 7
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HIS HON. JUDGE LILLEY

- HIS HON. JUDGE KONSTAM, C.B.E., K.C. (Add.)
- Shoreditch, 1, 2, 6, 8, 9, 13, 15, 16, 20, 22, 27, 29, 30
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HIS HON. JUDGE THOMPSON, K.C.

- HIS HON. JUDGE HIGGINS (Add.)
- HIS HON. JUDGE KONSTAM, C.B.E., K.C. (Add.)
- Bow, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30

Circuit 41—Middlesex.

HIS HON. JUDGE EARENCEY, K.C.

- HIS HON. JUDGE KONSTAM, C.B.E., K.C. (Add.)
- Clerkenwell, 5, 6 (J.S.), 7, 8, 9, 12, 13 (J.S.), 14, 15, 16, 19, 20 (J.S.), 21, 22, 23, 26, 27 (J.S.), 29, 30

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Circuit 43—Middlesex.

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HIS HON. JUDGE DRUCQUER

- Barnet, 20, 27
- *Brentford, 12, 15, 19, 22, 26, 29
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HIS HON. JUDGE WELLS

- *Greenwich, 9, 16, 21, 23, 30
- Southwark, 8, 12, 13, 15, 19, 20, 22, 26, 27, 29
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HIS HON. JUDGE SPENCER HOGG

- HIS HON. JUDGE HIGGINS (Add.)
- Dorking, 1
- Epsom, 7, 28
- *Guildford, 8, 22
- Horsham, 13
- Lambeth, 5, 6, 9, 12, 15, 16, 19, 20, 23, 26, 27, 29, 30
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HIS HON. JUDGE CLEMENTS

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†The Mayor's and City of London Court.

HIS HON. JUDGE HOLMAN

GREGORY, K.C.

HIS HON. JUDGE WHITELEY, K.C.

HIS HON. JUDGE DODSON

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Notes of Cases.

Judicial Committee of the Privy Council.

Attorney-General for British Columbia v. Attorney-General for Canada and Others.

Lord Atkin, Lord Thankerton, Lord Macmillan, Lord Wright, M.R., and Sir Sidney Rowlett. 28th January, 1937.

CANADA—CONSTITUTIONAL LAW—CRIMINAL LAW—LEGISLATION AS TO UNFAIR TRADING METHODS—VALIDITY—AN ACT TO AMEND THE CRIMINAL CODE (25 & 26 Geo. 5, c. 56). s. 9.

Appeal by special leave by the Attorney-General for British Columbia from a judgment of the Supreme Court of Canada, dated the 17th June, 1936, answering the following question referred to the court by order of the Governor-General in Council: "Is s. 498A of the Criminal Code, or any or what part or parts of the said section, *ultra vires* of the Parliament of Canada?"

The enactment in question, which was introduced into the Criminal Code by s. 9 of S.C., 25 & 26 Geo. 5, c. 56, is as follows: "Every person engaged in trade or commerce or industry is guilty of an indictable offence and liable to a penalty not exceeding \$1,000 or to one month's imprisonment, or, if a corporation, to a penalty not exceeding \$5,000, who (a) is a party or privy to, or assists in, any transaction or sale which discriminates, to his knowledge, against competitors of the purchaser in that any discount, rebate, or allowance is granted to the purchaser over and above any discount, rebate, or allowance available at the time of such transaction to the aforesaid competitors in respect of a sale of goods of like quality and quantity; the provisions of this paragraph shall not, however, prevent a co-operative society returning to producers or consumers, or a co-operative wholesale society returning to its constituent retail members, the whole or any part of the net surplus made in its trading operations in proportion to purchases made from or sales to the society; (b) engages in a policy of selling goods in any area of Canada at prices lower than those exacted by such seller elsewhere in Canada, for the purpose of destroying competition or eliminating a competitor in such part of Canada; (c) engages in a policy of selling goods at prices unreasonably low for the purpose of destroying competition or eliminating a competitor." The Supreme Court were unanimously of opinion that sub-s. (b) and (c) of the section were *intra vires* as legislation relating to criminal law, and the majority were of opinion that sub-s. (a) was also *intra vires* on the same ground.

LORD ATKIN, delivering the judgment of the Board, said that their lordships agreed with the Chief Justice that this case was covered by the decision of the Judicial Committee in the *Proprietary Articles Case* [1931] A.C. 310. The only limitation on the plenary power of the Dominion to determine what should or should not be criminal was the condition that Parliament should not in the guise of enacting criminal legislation in truth and in substance encroach on any of the classes of subjects enumerated in s. 92 of the British North America Act, 1867. It was no objection that it did in fact affect them. If a genuine attempt to amend the criminal law, it might obviously affect previously existing civil rights. In the present case there seemed to be no reason for supposing that the Dominion was using the criminal law as a pretence or pretext, or that the legislature was in pith and substance only interfering with civil rights in the province. Their lordships were in agreement with the decision of the majority of the Supreme Court. They were of opinion that no part of the section was *ultra vires*, and the appeal should be dismissed.

COUNSEL: J. W. de B. Farris, K.C., for the appellant; Robertson, K.C., L. S. St. Laurent, K.C., C. P. Plaxton, K.C., Peter Wright and R. St. Laurent, for the Attorney-General for Canada; the Attorney-General for Ontario (A. W. Roebuck, K.C.), and I. A. Humphries, K.C., for the Attorney-General

for Ontario; the Attorney-General for New Brunswick (J. B. McNair, K.C.) and Frank Gahan, for the Attorney-General for New Brunswick.

SOLICITORS: Gard, Lyell and Co.; Charles Russell and Co.; Blake and Redden.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Appeal.

National Mortgage & Agency Co. of New Zealand Ltd. v. Commissioners of Inland Revenue.

Lord Wright, M.R., Romer and Greene, L.JJ.

25th, 26th, 27th and 28th January and 11th February, 1937.

REVENUE—INCOME TAX—COMPANY CARRYING ON BUSINESS IN DOMINION—RELIEF IN RESPECT OF DOMINION INCOME TAX—FINANCE ACT, 1920 (10 & 11 Geo. 5, c. 18), s. 27 (1).

Appeal from a decision of Finlay, J.

A finance company, incorporated and controlled in the United Kingdom, carried on a business mainly of lending money in New Zealand. It had investments in New Zealand War Loan, and in New Zealand companies and investments in the United Kingdom, the income from which was taxed by deduction at source in respect of United Kingdom income tax. It had issued debentures. In computing its liability to United Kingdom income tax under Sched. D, Case I, for 1928-29, the debenture interest was not allowed as a deduction from profits, and was included in the assessment. The computation of assessable income for New Zealand income tax differed from United Kingdom assessment in that (1) interest on debentures of which the capital had been employed in the production of assessable income was deducted, (2) 5 per cent. of the value of land owned by the company in New Zealand and used for its business was free of tax, and (3) the dividends on certain preference shares were free of tax. The assessable income was in the United Kingdom £44,468, and in New Zealand £26,592. The company's investments in New Zealand consisted mainly of shares in A. Ltd., which was assessed to New Zealand income tax on its profits, the dividends paid by it to the company not being again assessable in its hands. No New Zealand tax was deducted by A. Ltd. from the preference dividends, and the Crown contended that in respect of these the company had not paid New Zealand tax. Further, the company was assessed as agent in New Zealand for its debenture-holders in respect of the debenture interest applicable to New Zealand, the tax being charged on it at rates appropriate to the respective debenture-holders, but that interest being payable under a United Kingdom contract the company could not deduct New Zealand tax. The company, claiming relief in respect of the Dominion income tax under s. 27 of the Finance Act, 1920, contended that the deductions allowed in computing the New Zealand assessments should not be taken into account, that A. Ltd., having paid New Zealand income tax on the profits out of which its preference dividends were paid, the company should be allowed relief on those dividends and, alternatively, as to the debenture interest, that the company having paid New Zealand tax on it as agent for the debenture-holders, was entitled to relief in respect of it. The Crown contended that as no relief was due in respect of the War Loan interest, the allowance on the land value and the debenture interest specifically exempted from New Zealand taxation, that no New Zealand tax had been paid by the company on the preference dividends from A. Ltd., and, therefore, no relief was due thereon and, on the alternative contention, that the company had only been assessed to tax on the debenture interest as agent for the debenture-holders. Finlay, J., held that the company had not borne double taxation on the part of its income applied in payment of debenture interest, the allowance on the land value, the New Zealand War Loan or the preference dividends and was not entitled to relief,

and also that the payment of New Zealand tax on the debenture interest was in respect of the income of the debenture-holders and that, accordingly, the company was not entitled to relief in respect of it.

LORD WRIGHT, M.R., allowing the company's appeal, said that in s. 27 (1) "income" meant the figure of income assessed for tax purposes in either jurisdiction. Once it was shown that the same part of income was assessed in the Dominion and in the United Kingdom, double taxation was *pro tanto* established.

ROMER, L.J., agreed and said that *Assam Railways and Trading Co. Ltd. v. Inland Revenue Commissioners* [1935] A.C. 445, established (1) that "income" in the section meant not the real, but the statutory or national income on which the tax was calculated, (2) that if this income in the Dominion was £A, in the United Kingdom from the same source was £A + B, relief would be given in respect of £A, (3) that an analysis of the two statutory incomes for comparing, for example, the respective allowances for repairs or depreciation was inadmissible. Therefore, the company were entitled to relief in respect of £26,593. Further, New Zealand law excluded from the statutory income a sum equal to the interest on debentures, the money secured whereby had been employed in the production of the assessable income, such sums being taxed in the hands of the company as agents for the debenture-holders. The profits of the New Zealand business were not, therefore, taxed merely by reference to the statutory income, but partly by reference to the amount of interest payable in respect of its debentures. The company was entitled to relief on the amount taxed under the latter head. It was immaterial that as regards that part of the company's profits it had only been assessed as agent for the debenture-holders. To get relief it was enough to show that it had paid New Zealand tax on that part of its profits.

GREENE, L.J., agreed.

COUNSEL: *Latter, K.C., and C. King; The Solicitor-General (Sir Terence O'Connor, K.C.) and R. Hills.*

SOLICITORS: *Freshfields, Leese & Munns; Solicitors of Inland Revenue.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Adamson v. Birkenhead Corporation.

Bennett, J. 18th February, 1937.

PRACTICE—TAXATION OF COSTS—APPORTIONMENT—REPEAL OF R.S.C. Ord. LXV, r. 2—EFFECT—R.S.C., Ord. LXI, r. 1 (b).

In an action commenced by writ issued out of the Liverpool District Registry, it was complained that the defendant corporation had caused a nuisance by the negligent making up of a road and the building of a sewer thereunder, whereby certain field drains were alleged to have been damaged, rendering the plaintiff's land water-logged, and an injunction was claimed to restrain the nuisance. The defendants denied negligence and pleaded the Public Authorities Protection Act, 1873. Judgment was given at the Liverpool Assizes in July, 1934, the judge ordering that the defendants should get their costs, save such costs as were incurred by the plaintiff in proving that the making up of the road did obstruct his drainage as apart from the making of the sewer. The Registrar of the District Registry taxed the bills of costs carried in by the parties, the plaintiff's at £82 12s. 9d., and the defendants' at £180 5s. 4d. The plaintiff objected that he had not apportioned the general costs of the action. (He also complained of the disallowance of all costs incurred by him in attempting to prove negligence in the construction of the sewer). His objections having been overruled, he now made the present application which was in effect an appeal.

BENNETT, J., in giving judgment, said that the plaintiff had argued that the repeal in 1929, of Ord. LXV, r. 2, had

revived the old practice of the Chancery. Before 1902, there were two separate offices where bills of costs were taxed for the Chancery Division and the King's Bench Division. The practice of the former allowed apportionment of costs; that of the latter did not. When the addition was made in 1902 to Ord. LXV, r. 2, precluding the apportionment of costs, another rule was made, Ord. LXI, r. 1 (b), amalgamating the taxing offices, the result being that the Common Law practice prevailed. The difference had not been based on any judicial decision. To give effect to the plaintiff's argument would restore the difference which would be lamentable. His lordship had consulted the Chief Master of the Supreme Court who had informed him that the repeal had made no difference to the practice of the Supreme Court Taxing Office. On this point the learned registrar was right and also on the second objection. The summons must be dismissed.

COUNSEL: *G. Upjohn; Waite.*

SOLICITORS: *Jaques & Co., agents for Harling & Co., of Liverpool; Hamblins, Grammer & Hamlin, agents for Thompson, Rigby & Co., of Birkenhead.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

In re Waxed-Papers Ltd.

Bennett, J. 1st and 2nd March, 1937.

COMPANY—SCHEME OF ARRANGEMENT—PREFERENCE SHARE-HOLDERS—MEETING TO CONSIDER SCHEME—RESOLUTION TO DEFER CONSIDERATION—PROXY-HOLDER—EXTENT OF POWERS.

In order to obtain the court's sanction to a scheme of arrangement, an application under the Companies Act, 1929, was made to enable the company to call meetings of the shareholders, one, A, being appointed chairman. The meeting was convened and proxy forms were sent to the preference shareholders, filled in with the name of A, or failing him B. The appointment was "to act for me/us at a meeting . . . for the purpose of considering and, if thought fit, approving, with or without modification, the proposed scheme" and "at such meeting or at any adjournment thereof to vote for me/us and in my/our name for/against the said scheme, either with or without modification, as my/our proxy may approve." A took the chair at the meeting. Before the resolution for the approval of the scheme was put to the vote a resolution was moved by several preference shareholders that its consideration should be deferred until after the results of the previous year's trading had been laid before the shareholders and accepted by a large majority on a show of hands. The chairman having demanded a poll used the proxies, and by means of them defeated the resolution by a considerable majority. On the petition for sanction of the scheme, the question arose whether the chairman had been entitled so to use the proxies.

BENNETT, J., in giving judgment sanctioning the scheme, said that the question must be determined on the language of the proxy. Under it an agent was appointed (1) to act at the meeting, and (2) to vote at the meeting for or against the scheme. Nothing restricted the holder of the proxy to voting for or against the scheme. The language was wide enough to enable him to vote on any incidental matter arising before the main question for which the meeting was convened. The objection to the use of the proxies by the chairman failed.

COUNSEL: *Cohen, K.C., and P. Sykes; Christie, K.C., and Sir Hugh Tooth.*

SOLICITORS: *Leonard Tubbs & Co.; Nordon & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Mr. Henry Cooke, solicitor, of Ladbrooke Terrace, W., and of Copthall Buildings, E.C., left £62,534, with net personalty £59,618.

High Court—King's Bench Division.

Taylor v. Taylor.

MacKinnon, J. 22nd January, 1937.

HUSBAND AND WIFE—SEPARATION AGREEMENT—WEEKLY PAYMENTS DUE UNDER—IRREGULAR PAYMENTS MADE WITHOUT DEDUCTION OF INCOME TAX—WIFE'S CLAIM FOR ARREARS—HUSBAND'S RIGHT TO CLAIM TO SET-OFF NOTIONAL DEDUCTION OF TAX IN RESPECT OF PREVIOUS PAYMENTS.

Action by a wife for money alleged to be due to her under a separation agreement between herself and her husband.

By the agreement in question it was stipulated that, as from a certain date, the husband should pay the wife £2 a week, unless his earnings reached £25 a month, when he should pay her £3 a week. Certain payments under the agreement were made at irregular intervals, and, when the writ was issued, he had paid some £130 less than would in all have been payable by him at £2 a week. The wife now claimed arrears due to her under the agreement.

MACKINNON, J., said that the figures were agreed, but that the defendant husband contended that, by virtue of such authorities as *Smith v. Smith* [1923] P. 191; *Clack v. Clack* [1935] 2 K.B. 109; and *Blount v. Blount* [1916] 1 K.B. 230, he would have been entitled, in paying the £2 a week, to deduct income tax at the rate then current. He contended that, although he would have paid less than £2 a week, he would have satisfied his legal obligation under the agreement, and that his wife would have had to give him a receipt, had he demanded it, for the whole £2. Some form of computation of the deduction would then have been supplied to her, and, if her income were less than the taxable amount, she could have recovered from the revenue authorities the tax deducted, thus eventually receiving her full £2. The defendant contended on that that the sums which he might thus have deducted were in excess of any sum which could now be claimed as due under the agreement, and that the action must consequently fail. He (his lordship) thought that if the husband, in making the weekly payments, had in terms deducted tax, he would have been entitled to do so. He was, however, satisfied that it had never occurred to the husband to make the deduction. He had not gone through the form of purporting to make any deduction, although he had, no doubt, paid tax on his own income. Consequently, as the husband had never deducted tax in terms, or given the wife any statement or certificate of the deduction, she was not and never had been in a position to claim anything by way of return of tax. The husband said that he was now prepared to give some sort of certificate that, ever since 1926 (when the agreement was made), he had been paying income tax. Therefore, no doubt, the payments made to the wife ought to be deemed to be subject to the deduction of tax. It was, however, doubtful if the revenue authorities would make any repayment on that, and he (his lordship) was satisfied that they would not do so with regard to the deductions or notional deductions which had taken place so long ago as 1926 or 1927. In "Halsbury's Laws of England," Halsbury edition, vol. 17, p. 237, para. 477, there was a passage to the effect that the person making the payment is entitled on making the payment to deduct and retain tax out of it, and that the tax must therefore be retained at the time the payment is made, and that it cannot, if not retained, as a general rule be retained out of future payments. In the present case the defendant was attempting to retain the tax against a balance left due to the wife after the payment of instalments under the agreement. In his (his lordship's) opinion, the wife was entitled to recover the full sum claimed.

COUNSEL : *I. H. Jacob*, for the plaintiff; *H. H. Maddocks*, for the defendant.

SOLICITORS : *Jacques, Asquith & Jacques*; *Montagu's and Cox & Cardale*.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Rochdale Corporation v. Lancashire County Council.

Lord Hewart, C.J., Swift and Goddard, JJ.

29th January, 1937.

POOR LAW—RATE-AIDED PATIENT A MARRIED WOMAN—HUSBAND LIVING—RELIEF RECEIVED BY WIFE WHILE RESIDENT IN MENTAL HOSPITALS—NO OTHER RELIEF TO HUSBAND OR WIFE—WHETHER RELIEF DEEMED GIVEN TO HUSBAND—EFFECT ON HUSBAND'S AND WIFE'S SETTLEMENT OF RELIEF RECEIVED BY WIFE—POOR LAW ACT, 1930 (20 & 21 Geo. V, c. 17), ss. 18, 84, 85 (2), 86 (1), 93 (1), 95—MENTAL TREATMENT ACT, 1930 (20 & 21 Geo. V, c. 23), s. 18 (1).

Appeal by case stated against a decision of Lancashire Quarter Sessions.

In June, 1936, on complaint made by the respondent county council, Lancashire justices ordered a poor person, Sarah Farrar, to be removed to the County Borough of Rochdale. That borough appealed to quarter sessions and a case was stated for the opinion of the High Court under s. 11 of the Quarter Sessions Act, 1849. The poor person married in September, 1915, and her husband was still living. She was being maintained in various mental hospitals in Lancashire and was there receiving relief as a rate-aided patient during the following periods: August, 1928, to 1931; 25th November, 1931, to the 19th July, 1935; and the 28th March, 1936, to the present. Except during those periods, she lived with her husband. No relief was ever given to her or her husband except that which she received as a rate-aided mental patient. The husband lived in Heywood, Lanes, from September, 1923, until October, 1928, and from October, 1935, until the present. From October, 1928, to 1935 he lived at Bamford. As from the 1st October, 1933, Bamford was, by virtue of the Lancashire (Southern Areas) Review Order, 1933, transferred from Lancashire to Rochdale County Borough, and the Order provided that anyone resident immediately before the 1st October, 1933, in an area transferred to Rochdale, who had acquired a settlement in, or a status of irremovability from, the county, should be deemed to have acquired such settlement or status in the borough in which the transferred area was included after transfer. It was contended for the appellants (1) that, by virtue of s. 18 of the Poor Law Act, 1930, the relief given to the poor person during the periods specified above must be considered as given to the husband; (2) that, by reason of the proviso to s. 93 (1) of the Act, the husband's residence at Bamford was only such as would render him irremovable therefrom between August and November, 1931, and between July and October, 1935; (3) that the husband never acquired a settlement in Rochdale under s. 86 (1) or otherwise, and that the poor person could accordingly not have derived a settlement from him under s. 85 (2); (4) that proviso (b) to s. 18 (1) of the Mental Treatment Act, 1930, prevented that sub-section from affecting the position. It was contended for the respondents (1) that, by virtue of s. 18 (1) of the Mental Treatment Act, 1930, the relief given to the poor person during the periods mentioned above must be considered as given to her husband. It was contended for the respondents (1) that, by virtue of s. 18 (1) of the Mental Treatment Act, 1930, the husband was not to be deemed to be in receipt of poor relief by reason that the poor person was being maintained under the provisions of the Lunacy Act, 1890, or the Mental Treatment Act, 1930, in any place as a rate-aided patient; (2) that the husband resided from the 4th October, 1932–1935, at Bamford in Rochdale in such circumstances in each of those years as rendered him by s. 93 of the Poor Law Act, 1930, irremovable from Rochdale, and that he was therefore, by virtue of s. 86 (1) of the Poor Law Act, 1930, to be deemed settled in the County Borough of Rochdale; (3) that under s. 85 (2) of the Poor Law Act, 1930, the poor person took and followed the husband's

settlement, and therefore had a settlement in Rochdale at the time of her admission to a mental hospital in March, 1936.

LORD HEWART, C.J., said that it was common ground between the parties that, if the law had remained in all respects as it was before the Mental Treatment Act, 1930, it could not be true to say that the husband had at the material time acquired a settlement in, or a status of irremovability from, Rochdale. That was the effect of ss. 18, 84 and 85 (2) of the Poor Law Act, 1930. The respondents said that the effect of s. 18 of the Mental Treatment Act, 1930, was to vary that conclusion, and the court had to decide whether, so far as this particular question was concerned, s. 18 prevented, or rather enabled, the removal of this married woman to Rochdale. Section 18 (1) of the Mental Treatment Act was subject to a three-fold proviso. The middle part of the proviso read: "Provided that nothing in this Act shall affect . . . (b) any provisions of the Lunacy Acts, 1890 to 1922, or of the Poor Law Act, 1930, relating to the settlement or chargeability of a patient . . ." In other words, when asking where the poor person was settled, the question was to be answered by reference to the antecedent law, and was not affected by s. 18 of the Mental Treatment Act, 1930. It was argued for the respondents that s. 18 properly construed had the effect of drawing a distinction between the husband and the wife. He (his lordship) could not accept that argument. The question was the settlement or chargeability of a patient. That was to be determined now as it would have been determined before the Mental Treatment Act, 1930, was passed. In other words, the settlement followed that of the husband, and if by reason of the fact that the husband was not settled in Rochdale the wife was not settled there, that conclusion remained true, notwithstanding the passing of that Act. In his (his lordship's) opinion, the poor person was not last settled in the County Borough of Rochdale. It followed apparently that she was last settled in Lancashire, but that question had not been expressly raised. The appeal must be allowed.

COUNSEL: *Percy Lamb*, for the appellants; *Basil Nield*, for the respondents.

SOLICITORS: *Sharpe, Pritchard & Co.*, agents for *The Town Clerk, Rochdale*; *Norton, Rose, Greenwell & Co.*, agents for *Sir George Eltherton, Preston*.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Rex v. Fitzhugh; Ex parte Livingston.

Lord Hewart, C.J., Swift and Goddard, JJ.
2nd February, 1937.

CONTEMPT OF COURT—ALLEGATION OF—PUBLICATION IN A NEWSPAPER OF DETAILS OF WRIT AND PARTIES IN A PENDING ACTION—WHETHER OFFENCE COMMITTED.

Rule nisi for a writ of attachment for an alleged contempt of court against the editor of the *Evening News*.

On application for the rule, it was stated that one, Williams, had issued a writ against four defendants, of whom a Brigadier-General Livingston was one, claiming damages for fraud, damages for breach of contract, and further and other relief. The writ was served on the 23rd January, and on the 25th there appeared in the *Evening News* a statement indicating the nature of the writ, and the names and addresses of the parties. There was no reference to the facts or details of the action. It was stated by counsel, in showing cause against the rule, that the statement in the article in the *Evening News* that the writ in the action claimed damages for alleged fraud and breach of contract was entirely accurate. It was contended that, if that article was to be established as a contempt of court, it must be shown that there was not a fanciful but a real and substantial danger that, if and when the action came to be tried, the jury would have their minds influenced by an article published several months previously, which stated, quite accurately, that the action had been begun and that

in it were claimed damages for alleged fraud and breach of contract. It was contended in support of the rule, *inter alia*, that every authority tended irresistibly to the conclusion that on the facts of the present case a contempt had been committed of which the court would take notice; that it was a contempt of court to publish the contents of the pleadings of one party to an action, the law having always drawn a distinction between a publication of the contents of the pleadings on both sides and a publication of the contents of the pleadings of one side only; that, if the publication of the pleadings of one side only contained a charge of fraud, that was a *fortiori* a ground for proceedings for contempt; that a charge of fraud against a well-known man would be read by innumerable persons, who would remember nothing about the matter except that the man in question had been charged with fraud; that, in that way, a juror might be left with an impression that a party to or witness in an action which was being tried had been charged with fraud; and that the publication of a pleading *per se* did not constitute contempt, but that such a publication was a contempt of court if it contained a grave charge against the character of one of the parties.

LORD HEWART, C.J., said that, in a case of that character, general rules were to be mistrusted. One had to look at the particular circumstances of each case. In the present case it had been suggested that the publication in the *Evening News* of the nature of the writ and the names of the parties was calculated to prejudice the fair trial of the action in which that writ had been issued. That argument was altogether too far-fetched. It might well be that an article of the nature of that complained of, published in the circumstances in which it was published, was objectionable. It might be unfortunate that such paragraphs should appear, but that was a wholly different thing from saying that their publication was calculated to prejudice the fair trial of an action. The application for the rule ought never to have been made, and the rule must be discharged with costs.

SWIFT and GODDARD, JJ., agreed.

COUNSEL: *Sir William Jowitt, K.C.*, *Valentine Holmes* and *Anthony Harmsworth* showed cause; *Sir Patrick Hastings, K.C.*, and *Robert Fortune* in support.

SOLICITORS: *Lewis & Lewis*; *Elroy Robb & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

London Assurance v. Clare and Another; Adair and Others v. Same; British Equitable Assurance Co. Ltd. (Consolidated) v. Same;

Goddard, J.

1st, 2nd, 3rd, 4th, 5th, 8th, 9th and 16th March, 1937.

INSURANCE—FIRE—RIGHT OF INSURER TO CLAIM DAMAGES FOR COST OF INVESTIGATING A CLAIM SUBSEQUENTLY PROVED FRAUDULENT.

Action tried by Goddard, J., with a City of London Special Jury.

The plaintiffs were insurance companies and underwriters, and the defendants were the administrators of the estate of the late William Berry Clarkson, who died in 1934. The plaintiffs claimed sums totalling £25,000 paid in settlement of a fire claim made by Clarkson in 1931, and the costs of investigating a subsequent claim in 1933, which the insurers refused to pay. In respect of the latter claim the defendants counter-claimed sums totalling £36,748. With regard to the fire of 1931, the jury were unable to agree on an answer to the question put to them: "Was the fire at Wardour Street in September, 1931, caused by a deliberate act of incendiarism to which Mr. Clarkson was privy?" They found that the claims in respect of the fires in 1931 and 1933 were fraudulent.

GODDARD, J., heard argument on behalf of the plaintiffs and the defendants, and said that the claim of the latter included a claim for damages in respect of costs and expenses which

they had incurred in investigating a claim which had been made in respect of a fire which occurred in 1933. With regard to the plaintiffs' claim for £26,174 there could be no doubt, and he gave them judgment for that amount. As to their claim for damages for costs and expenses incurred by them in respect of their investigation into the cause of the second fire, it seemed to be a novel claim. No such claim, he (his lordship) believed, had ever been made before. It was put forward as damages for breach of contract, the argument being that there was an implied term that the assured would put in an honest and not a fraudulent claim, and that, if it turned out that the assured had put in a fraudulent claim, the insurers were entitled to the costs and expenses of investigating that claim as damages for breach of contract. The assured was entitled to make a claim, and it was not suggested that the fire to which it related was incendiary. Once the claim was in, the insurers could accept it or not, and in the present case they, fortunately for them, decided to investigate the claim, and found that it was fraudulent. Consequently they did not have to pay. Any part of the expense to which they had been put which could be properly regarded as costs the Taxing Master would no doubt take into account, but to endeavour to treat the sum as damages for breach of contract seemed to go beyond anything which had been done before, and no authorities had been cited in support of the contention. He (his lordship) could not visualise that the plaintiffs were in any worse position than they would have been if the claim by the assured were honest. The damages were far too remote, and the plaintiffs' claim failed in that respect. The plaintiffs had recovered, on the major part of the case, £26,174, money paid by them, and they had successfully defended the counter-claim put forward by the defendants. They had failed on one issue, that which raised the question of non-disclosure of material facts. They also had not succeeded in establishing the issue of arson. Bearing in mind the nature and conduct of the case, it was very difficult to think that any appreciable amount of additional costs was incurred on the issue of arson alone. It was a very serious issue, but, as the plaintiffs had succeeded on a point which finally disposed of the case, and for which judgment must be given, neither party was entitled to set it down again. There would be no costs to either side on that part of the case. The plaintiffs having substantially succeeded on the claim and counter-claim, there would be judgment for them on those issues, and an order for the plaintiffs to have two-thirds of the costs incurred by them.

COUNSEL: *Roland Oliver, K.C.*, and *Philip Vos*, for the plaintiffs; *Sir Patrick Hastings, K.C.*, and *St. John Field, K.C.*, for the defendants.

SOLICITORS: *William Charles Crocker; Vickress & Clare.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division

Sheldon v. Sheldon (Townley formerly Murray intervening).

Bucknill, J. 3rd February, 1937.

DIVORCE — DISCRETION — WIFE'S PETITION — LIFE OF PROSTITUTION—CONDUCT CONDUCTING—INTERESTS OF THE STATE.

This was the wife's petition for divorce in which she asked for the discretion of the court to be exercised in her favour, she herself having committed adultery with a number of men.

The parties were married on 28th February, 1922, and there was one child of the marriage, a boy born in that year. The petitioner in her petition charged the respondent with cruelty and alleged that during the year 1935 the respondent had committed adultery with the intervener, Miss Dora Murray, now Mrs. Townley. The petitioner stated that the adultery committed by her had been brought about by the respondent's conduct. The respondent and the intervener denied the charges in their answers and the respondent in a cross prayer

for dissolution alleged that the petitioner had led the life of a prostitute.

BUCKNILL, J., on the evidence found the petitioner's case proved and accepted *in toto* the wife's evidence as against the husband's. In dealing with the question as to the exercise of the discretion and of the wife's relations with other men his lordship said that he had come to the conclusion that the husband knew much earlier than he said he knew what his wife was doing, that he acquiesced in it and that after she left him he did ask for money which he must have known was being obtained by prostitution, and that the wife's adultery was condoned to by the husband's treatment. If the case had been brought in 1928 when the wife left the husband there would have been no serious difficulty about her obtaining a decree. But she had continued her mode of life right on from 1928 to 1934, and at a time when she could not say that her husband was in any way forcing her to do so or was in any way directly or indirectly responsible, except that he had (in his lordship's view) made it impossible for the wife to go back to him. [His lordship then referred to the judgment of Lord Merrivale in *Apted v. Apted* [1930] P. 246; 74 Sol. J. 338.] Certainly it would be lamentable if the result of the present case were to be that persons who had lived in the way the petitioner had lived during those years could come to the court and obtain a decree except on very substantial grounds. Did substantial grounds exist? First of all the case must be considered from the point of view of the interests of the State. Could it be in the interests of the State that this dreadful state of affairs should go on, assaults, police court prosecutions, molestations of the wife by the husband, taking by him of money earned in prostitution? If a decree were refused there seemed no possibility whatever of the petitioner living a decent life. A decree was her one chance of escape. Then there was the child to be considered. It was in his interests that some decent home should be set up if possible. As far as the husband was concerned he himself asked for a decree, and apparently wanted a dissolution of the marriage. Both parties had said quite frankly that they hated each other, and there was not the slightest chance of their going back to each other and being reconciled. Unless a decree be granted, the wife, having committed these grievous errors, must be punished and kept in the same dreadful servitude for ever, and having considered all the facts and the terrible history of the case he (his lordship) could see no ground why he should not grant the petitioner a decree, and he was glad to do so.

COUNSEL: *Norman Birkett, K.C.*, and *Noel Middleton, K.C.*, for the petitioner; *R. H. Bayford*, for the respondent; *Victor Williams*, for the intervener.

SOLICITORS: *Lewis & Lewis; H. Hartley Russell.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Court of Criminal Appeal.

R. v. Andrews.

Lord Hewart, C.J., Swift and Goddard, JJ.

26th January, 1937.

MANSLAUGHTER—MOTORIST'S RECKLESS DRIVING—CAUSE OF PEDESTRIAN'S DEATH—SUMMING-UP—ROAD TRAFFIC ACT, 1934 (24 & 25 Geo. 5, c. 50), s. 34.

Appeal against conviction.

On the 27th June, 1936, a motor accident occurred at 10.45 p.m., on a fairly well-lighted road, 29½ feet wide, in a built-up area. One, Binks, was driving his car at about 12 miles an hour along the road, and noticed a man crossing the road some 30 yards ahead. A van, driven by the appellant at more than 30 miles an hour, then overtook Binks and knocked down the pedestrian when he was only three or four paces from the pavement which he was approaching. Evidence was given that the pedestrian had kept a proper look-out

before crossing, and that he had not crossed in a hurry. At the appellant's trial for manslaughter, the following passages occurred in *du Pareq, J.'s*, summing up: "The law is this, that if a man is doing an unlawful act . . . and because he is doing it and in the course of doing it he kills somebody, then he is guilty not only of that unlawful act, but of manslaughter" . . . "If he is driving [a motor vehicle] recklessly, he commits an offence whether he kills anybody or whether he does not, but, if because he is driving recklessly somebody is killed, then he is guilty of manslaughter" . . . "If you thought that, although he drove recklessly, and . . . in a manner dangerous to the public within the words of [s. 11 of the Road Traffic Act, 1930], it was not because of that that [the deceased] was killed, the law would entitle you to convict him not of manslaughter, but of dangerous driving. But in this case I am bound to tell you that if you think he was driving recklessly and in a dangerous manner within the meaning of these words, and it was because of that that [the deceased] was killed, then it is your bounden duty to convict him of manslaughter." The appellant was found guilty and sentenced to fifteen months' imprisonment with disqualification for life for holding a driving licence. It was contended for the appellant that, although, according to *Reg. v. Senior* [1899] 1 Q.B. 283, any unlawful act causing death amounted to manslaughter, there had, with regard to motoring offences, been a change in the law as a result of *R. v. Stringer* [1933] 1 K.B. 704, and s. 34 of the Road Traffic Act, 1934. That section provides that when a person is being tried for manslaughter in connection with his driving of a motor vehicle, the jury can convict him of an offence under s. 11 of the Road Traffic Act, 1930, if they find him guilty of such an offence, notwithstanding that the requirements relating to procedure of s. 21 of the Act of 1930 have not been complied with.

LORD HEWART, C.J., delivering the judgment of the court, said that the court was not conscious of any such change in the law as was suggested on behalf of the appellant. The considered judgment of that court in *R. v. Bateman* (1925), 94 L.J. K.B. 791, remained as it was at the time of its delivery. It dealt with the difference between negligence giving rise to a claim for compensation, and negligence calling for correction on the part of the State. The law was stated as concisely as possible in that case [in the short paragraph at the bottom of p. 794.] The judgment in *R. v. Stringer, supra*, remained unimpaired. After that decision, s. 34 of the Act of 1934 was enacted, and appeared to have given rise to some misapprehension. It would be strange and wrong to put on that section an interpretation which involved either of two conclusions—(a) that, by enacting the section, Parliament intended to vary the criminal law under the head of manslaughter, or (b) that Parliament was inviting a jury, who were satisfied that a prisoner had committed manslaughter, to refuse to convict him of that crime and to convict him instead of the offence of reckless or dangerous driving. Section 34 was plainly an enabling section. The court was of opinion that the summing-up was perfectly correct, and the appeal must be dismissed.

COUNSEL: *G. S. Waller*, for the appellant; *G. W. Wrangham*, for the Crown.

SOLICITORS: *Registrar of the Court of Criminal Appeal; Director of Public Prosecutions.*

[Reported by R. C. CALVERT, Esq., Barrister-at-Law.]

[For Table of Cases previously reported in current volume see page iii of Advertisements.]

The next Quarter Sessions of the Peace for the Borough of Wolverhampton, will be held at the Sessions Court, Town Hall, North Street, Wolverhampton, on Friday, the 16th April, at 10 o'clock in the forenoon.

Reviews.

Goodeve's Modern Law of Personal Property. Eighth Edition. 1937. By HAROLD POTTER, Ph.D., LL.B., Dean of the Faculty of Laws at King's College, London, and A. K. KIRALFY, LL.M., Assistant in Laws at King's College, London. Demy 8vo. pp. lxx, and (with Index) 759. London: Sweet & Maxwell, Ltd. 22s. 6d. net.

The learned editors rightly refer in their preface to the "somewhat fragmentary character of personal property" rendering the subject difficult to beginners. They have prepared this edition in this light and have not been afraid to undertake the necessary re-casting of a well-established text-book.

Space will not permit of setting out the full extent of the alterations, but attention may be drawn to the new introductory chapter and the extension of those on ownership and possession, choses in action, patents, copyright, execution and bankruptcy. The whole work has been most carefully revised, extended and re-written, and may be commended as an accurate statement of present law.

Of its value to students there is no need to speak here. Practitioners will find it of value as an accurate summary of branches of law often only intermittently met in daily practice. The less said about the index the better.

A Treatise on the Law of Civil Salvage. By the late Lord Justice KENNEDY. Third Edition, 1936, by His Honour Judge KENNEDY, K.C. Royal 8vo. pp. xxxv and (with Index) 303. London: Stevens & Sons, Ltd. 15s. net.

This standard treatise, by one of the greatest commercial and shipping advocates of his day, was published in 1891 by Mr. W. R. Kennedy, Q.C., as he then was, a few months prior to his elevation to the judicial Bench. It has remained an outstanding contribution to the law relating to maritime insurance, and this new edition will be widely welcomed in quarters concerned with Admiralty litigation. The learned judge, who has been responsible for this new edition of his distinguished father's work, has embodied in the treatise all the results of recent legislation—of which there has been plenty; and has also brought up to date the numerous decisions of the courts, including not only those many decisions which arose out of incidents during the great war, but all that has since been of importance up to and including the passing of the Merchant Shipping (Safety and Local Line Conventions) Act, 1932.

Books Received.

A Practical Treatise on the Law relating to the Church and Clergy. By HENRY WILLIAM CRIPPS, Q.C., M.A., Eighth Edition. 1937. Incorporating the Statutes, Measures and Cases of the last sixteen years. By KENNETH M. MACMORRAN, K.C., M.A., LL.B., Chancellor of the Dioceses of Chichester, Ely, St. Albans and Guildford. Royal 8vo. pp. lxiii and (with Index) 637. London: Sweet & Maxwell Ltd. 38s. net.

Tax Cases. Vol. XX, Part VI. 1937. London: H.M. Stationery Office. 1s. net.

Questions and Answers on Equity. By CLIFFORD W. RIVINGTON, B.A. (Oxon), of the Middle Temple, Barrister-at-Law. 1937. Demy 8vo. pp. xxv and 127. London: Sweet & Maxwell, Ltd. 5s. net.

Report of The Royal Commission on Local Government in the Tyneside Area. 1937. London: H.M. Stationery Office. 1s. 6d. net.

The Stock Exchange Official Year Book, 1937. Compiled and edited by the Secretary of the Share and Loan Department of the Stock Exchange. Crown 4to. pp. ccxxxii and 3617. London: Thomas Skinner & Co. £3 net.

Obituary.

MR. H. C. GEARE.

Mr. Henry Cecil Geare, retired solicitor, of Clement's Inn, W.C., died at Totton, Hants, on Monday, 22nd March, at the age of eighty-five. Mr. Geare was admitted a solicitor in 1873.

MR. J. G. GODARD.

Mr. John George Godard, J.P., retired solicitor, formerly a partner in the firm of Messrs. J. N. Mason & Co., Temple Chambers, E.C., died at Purley, on Tuesday, 9th March, in his eighty-sixth year. Mr. Godard, who was admitted a solicitor in 1887, retired in 1930.

MR. F. LUPTON.

Mr. Frederick Lupton, retired solicitor, of Great Yarmouth and Thirsk, Yorks, died at Tilehurst, Berks, on Monday, 15th March. Mr. Lupton was in his ninetieth year.

MR. H. PENNINGTON.

Mr. Herbert Pennington, retired solicitor, died at Windermere, on Thursday, 18th March, in his seventy-first year. Mr. Pennington was formerly a member of the firm of Messrs. Pennington & Son, of Lincoln's Inn Fields, W.C.

Parliamentary News.

Progress of Bills.

House of Lords.

Deaf Children (School Attendance) Bill.	
Read Second Time.	[18th March.
Defence Loans Bill.	
Royal Assent.	[19th March.
East India Loans Bill.	
Royal Assent.	[19th March.
Empire Settlement Bill.	
Royal Assent.	[19th March.
Geneva Constitution Bill.	
Royal Assent.	[19th March.
Greenock Burgh Extension, &c. Order Confirmation Bill.	
Royal Assent.	[19th March.
Kent Electric Power Bill.	
Read Second Time.	[18th March.
Local Government (Financial Provisions) Bill.	
Read Third Time.	[18th March.
Merchant Shipping (Spanish Frontiers Observation) Bill.	
Royal Assent.	[19th March.
Ministry of Health Provisional Order Confirmation (Evesham and Pershore Joint Hospital District) Bill.	
Royal Assent.	[19th March.
Ministry of Health Provisional Order Confirmation (Port of Manchester) Bill.	
Royal Assent.	[19th March.
Ministry of Health Provisional Order (Ealing Extension) Bill.	
Amendments reported.	[18th March.
Ministry of Health Provisional Order (East Hertfordshire Joint Hospital District) Bill.	
Reported, without amendment.	[18th March.
Ministry of Health Provisional Order (Somerset and Wilts) Bill.	
Amendments reported.	[18th March.
Ministry of Health Provisional Order (Waltham Joint Hospital District) Bill.	
Reported, without amendment.	[18th March.
Ministry of Health Provisional Order (Wisbech Joint Isolation Hospital District) Bill.	
Reported, without Amendment.	[18th March.
Newcastle-upon-Tyne Corporation (Trolley Vehicles) Provisional Order Bill.	
Reported, without Amendment.	[18th March.
Regency Bill.	
Royal Assent.	[19th March.
Reserve Forces Bill.	
Royal Assent.	[19th March.

House of Commons.

Brighton, Hove and Worthing Gas Bill.	
Read Third Time.	[18th March.
Consolidated Fund (No. 2) Bill.	
Read First Time.	[22nd March.
Folkestone Pier and Lift Bill.	
Read Second Time.	[22nd March.
General Cemetery Bill.	
Read Third Time.	[19th March.
Huddersfield Corporation Bill.	
Read Third Time.	[18th March.
North Metropolitan Electric Power Supply Bill.	
Read Third Time.	[18th March.
Southern Railway Bill.	
Reported, with Amendments.	[22nd March.
Special Areas (Amendment) Bill.	
Read First Time.	[19th March.
Wessex Electricity Bill.	
Read Second Time.	[22nd March.
West Ham Corporation Bill.	
Reported, with Amendments.	[18th March.
Widows', Orphans and Old Age Contributory Pensions (Voluntary Contributors) Bill.	
Read First Time.	[22nd March.

Societies.

United Law Clerks' Society.

Lord Justice GREENE took the chair at the 1054th Anniversary Festival of the United Law Clerks' Society, held on the 15th March, in the Connaught Rooms.

After the toasts of "The King" and "The Royal Family" had been honoured, The CHAIRMAN proposed the toast of "The Society." He said that he, in common with the whole executive of the society, had become a member of the criminal classes. He had been asked to send out invitations to such persons as would be glad to accept them to attend the Festival Dinner, and with the invitations a little document, carefully prepared, suggesting that anyone unable to come might be benevolent enough to provide a contribution to the funds of the society. Anyone who took the trouble to examine the document would have observed that it was in the form of a cheque and in a neat rectangular space these words appeared: "The Society will affix a 2d. stamp." On referring to the appropriate Act he had found that a person who signed a cheque on to which it was proposed to fix an adhesive stamp was under an obligation to fix it himself, and therefore both he and the executive had committed a very grave breach of the law. He had, however, taken the precaution of inquiring whether any individuals connected with the Public Prosecutor, or judges in the habit of administering the criminal law, would be present at the dinner, and warned those present that all he had said on the subject was to be treated as confidential. He had been sent an envelope containing reports of the speeches at previous dinners of the society, and had been particularly struck with a speech delivered by Lord Tomlin when he was chairman, one of the greatest of lawyers and a true friend of the society.

They were assembled there, he continued, to celebrate in the customary English manner a very great institution. It was usual for those proposing that toast to make such a number of complimentary observations about law clerks that if anyone present should be in some doubt as to who were or were not law clerks, the gentle blushes suffusing the faces of certain of those present would be a sufficient guide to their identity. Law clerks were a body of men essential for the administration of the law, who helped it with a devotion to duty and singlemindedness which were the admiration of everyone who knew their work. It was the ancient custom of His Majesty's judges to refer to one another as brothers, and the ancient custom of the Bar to refer to one another as friends. That brotherhood and friendship were not confined to the Bench or the Bar, but existed among all those who were concerned in the administration of the law. They were all servants of the same master, and the service of the law united them all. The administration of justice in England was the envy of all those countries who had not the ability, temperament or will to imitate it, and in that great task and ideal, law clerks played a part of supreme importance. One of the finest things that they had done was to found and sustain the United Law Clerks' Society. For over 100 years they had built up that society for self-help, for mutual help, for benevolence and health insurance, a society which for efficiency of administration and the spirit in which it was

conducted was unrivalled in the country. It not only helped those who were members, but as far as it could helped law clerks and their dependents who had not had the fortune or luck to become members. All those who were members or subscribed to the funds knew that not one penny was wasted in useless expense or bad administration.

Mr. HARRY ELLIS STAPLEY, the Hon. Treasurer, in reply, said that membership of the Society was one of the very best investments that a young law clerk could make, a provision for the contingencies of life. Because of the assistance which the legal profession gave to the society, membership was inexpensive. Since the inception of the society over a century ago, it had distributed more than £355,000 in benefits, and during the year 1936 £11,500, including £7,800 in superannuation benefit, had been distributed. It would be difficult to estimate the amount of human suffering assuaged and prevented by that considerable expenditure.

FOUNDATIONS OF THE PROFESSION.

Sir REGINALD POOLE proposed the toast of "The Legal Profession," and said it was not the first occasion on which he had been present at that annual dinner, but on each occasion he had considered the toast he was now proposing to be singularly inappropriate, for with the exception of the waiters everyone in the room was connected with the profession—though he was not quite sure about the toastmaster; he might be a retired solicitor! It was usual to refer to the legal profession in the order of judges, barristers and solicitors. That was the wrong order entirely, for no judge could be a judge unless he had been a barrister, and no barrister could exist but for the solicitors, who looked after barristers from the cradle to the grave and were, so to speak, the Glaxo which built bonny barristers! Again, barristers were not so good as the other members of the profession, for the learned composer of "Bar, Bar, black sheep" had continued his ditty with "Have you any wool?" and the reply was "Yes, sir; yes, sir, blue bags full!"

Judge EARENGEY, K.C., in reply, said that the legal profession yielded to no one in its allegiance to those principles for which it stood, the maintenance of our institutions and the administration of justice to all, poor and rich alike. All the professions had their special spheres. Lawyers, too, had their special sphere, but they frequently went beyond it for the benefit of the public, for the law was all-embracing. Lawyers formed useful members of county councils, of the magisterial bench and of many other public bodies. A very large number were in the Houses of Parliament doing excellent service to their country.

Mr. C. E. MACKLIN (Chairman of the Stewards) proposed the toast of "The Guests," and announced that Lord Justice Greene's appeal for the funds of the society had realised the sum of £680. Mr. Macklin said that he had been present at one of the Sussex Law Society's meetings at Brighton, and he repeated a story that had been told there at the expense of lawyers. An accountant, a doctor and a lawyer presented themselves at the gate of Heaven and demanded admission. Upon examination the accountant agreed that he had told a lie on an income tax form, and he was ordered to run round the outskirts of Heaven twenty-five times. The doctor was then examined and he confessed to a lie on a death certificate. For this more serious offence he was condemned to run the same course one hundred times. When the turn of the lawyer came he had disappeared—he had gone back to fetch his bicycle!

Coupled with the toast were the names, among others, of Mrs. COZENS-HARDY HORNE, who was the grand-daughter by marriage of a Master of the Rolls and a barrister of some five or more years' calling; Mrs. Normanton, who was one of the first ladies to be called to the English Bar, and Miss Muriel Wells. Among the gentlemen were Mr. Harry Piper, of Worthing, Mr. J. C. B. Gamlen, of Oxford, and Mr. Edwin Broad, of Plymouth.

Mrs. R. COZENS-HARDY HORNE, in replying to the toast, said that the reference to her grandfather by marriage reminded her of a young man who wanted to come to her chambers and told her clerk that he was sure he would be successful, because he had legal blood in his veins—his father was a J.P.! Since she had been called to the Bar she had been enormously impressed by the efficiency, sympathy and sense of humour of law clerks, and she considered their sense of humour to be their most endearing trait.

Mr. FERGUS D. MORTON, K.C., proposing the toast of "The Chairman," recalled that the Archbishop of Canterbury had said that the embodiment of all that was best in the legal profession could be found in Lord Justice Greene. Speaking from personal knowledge, Mr. Morton said that Lord Justice Greene was four years older than he was, although no one could possibly tell it from looking at them! One of the

earliest cases which Lord Justice Greene had to try in the Court of Appeal necessitated his listening to Mr. Morton for nine days, but Mr. Morton was not going to follow that example at the dinner. Lord Justice Greene had been a great cricketer at school, and as a bowler had an easy and attractive action and an appearance of deceptive innocence. He bowled a very slow ball which the batsman might think was off the wicket but which would break back and take his middle stump. He had later persuaded the university authorities that he was by far the most brilliant man of his time, and was made a Fellow of All Souls. In 1914 he became interested in a very violent affair which broke out at that time, and instead of carrying on with his profession he obtained the Military Cross and the Croix de Guerre. He then returned to his career of persuasion at the Bar, and it was always a liberal education to be led by Wilfred Greene, K.C., and study the way in which he put a case, and it was a strenuous intellectual exercise to endeavour to meet him in argument. He was a scrupulously fair advocate who had a wonderful name for conveying in the most sorrowful way to the court that the only correct way to look at a case was the way in which he looked at it. As a chairman he had used his gift of advocacy to good effect, as they had heard from the figures quoted by Mr. Macklin. He was always modest and cheerful, and everyone was glad to see him in the chair that night, for there was nobody who had so completely the affection and respect of both branches and every side of the legal profession.

Lord Justice GREENE, in reply, said that one of the best novels of R. L. Stevenson contained as its character a solicitor, and if those solicitors present were to model their conduct on his, the results would probably be very striking. The solicitor in the novel became involved in the disposal, in a highly illegal manner, of a dead body. He and his friend, therefore, had a very good dinner and consumed a considerable amount of drink, and in the course of this operation something suddenly struck the solicitor, for he passed this potent observation: "One drunk man very good business—two drunk men all my eye." One speech in the course of an evening was or might be very good business, but two speeches from the same person were "all my eye."

Music was rendered during the evening by The Revellers Orchestra, conducted by Mr. A. E. Ellis, and Miss Anne Ziegler and Mr. Ashmoor Burch sang to the accompaniment of Mr. Frederick Arthur Delvin and "Sally," a small and learned parakeet, did conjuring tricks.

The Chadwick Trust.

Mr. P. MacIntyre Evans, LL.D., took the chair at a lecture delivered by Mr. W. T. Creswell, K.C., on "Legal Aspects of Sanitary Science—Public Health Acts, 1875-1936" on Tuesday, 9th March, in Gray's Inn Hall.

Mr. CRESWELL gave an interesting account of some early attempts at sanitation in mediaeval London and a brief outline of legislation before the Public Health Act, 1875. A Royal Commission appointed in 1844 revealed that a very large majority of the fifty towns which came under the inquiry had indifferent or bad surface water drainage and water supply. The Public Health Act, 1848, was a result of the findings of the Commission. Various Acts were passed during the nineteenth century, the most important of which was the Public Health Act, 1875, which was based on the findings of the Royal Sanitary Commission of 1869, 1870 and 1871. A committee was appointed in 1930 by the Minister of Health to report on sanitary conditions in England and Wales, with the exception of London, and on the findings of that committee the Local Government Act, 1933, and—a very much more important statute—the Public Health Act, 1936, were passed.

The Act of 1936 in a great measure took the place of its predecessor of 1875. About one-third of the older Act was unrepealed by the present Act. It came into force on 1st October, 1937, and had some 347 sections and three schedules. The second schedule extended to London for certain purposes. Section 18 declared that the power that a local authority had to adopt sewers, drains or sewage works at a future date by agreement must, if they were in a metropolitan borough, first have the agreement of that borough. By s. 98 the right of a local authority to proceed against another authority where the latter was responsible for a nuisance in its district applied to London. The qualifications required of medical officers and health visitors for the treatment of venereal disease were also common to London.

By the Act of 1875, the moment that a sewer was laid on an estate it was vested in the local authority and the owner of the estate had no further control over it. If at any time he wanted to make a further connection to the

system he had to conform with the requirements of the local authority in every respect. Under the 1936 Act all sewers vested in the authority prior to that Act became public sewers and repairable by the inhabitants at large, and sewers constructed after the Act came into force would not vest in a local authority until formally taken over. This was an extremely important provision. Section 18 of the Act provided that sewers might be adopted at once or at a later date, according to an agreement previously entered into between the authority and the person concerned. The provisions for the adoption of sewers also applied to sewage disposal works, which might include plant and machinery, as s. 14 of the Act suggested in the words "... may be necessary for effectually dealing with the contents of their sewers." An appeal to the Minister was possible where the authority decided to adopt a sewer without the consent of the owner, or where it refused to adopt it, and the Minister might in certain circumstances award compensation to the owner. After dealing with the "drain r. sewer" controversy, which, he said, was still left in some doubt by the wording of the Act, Mr. Creswell showed how a slight change in the wording of one section might lead to difficulties later. The 1875 Act declared: "Every local authority shall keep in repair all sewers belonging to them..." but in the 1936 Act the word "maintain" had been used instead of "keep in repair," and it might be argued that "maintain" included possible improvements, whereas "repair" did not necessarily do so.

It was well-known case law that it was not the duty of a local authority to provide sewers for the effectual drainage of any part of its district in anticipation of future development, and contractors found it difficult at times to provide an outfall or discharge for the drainage of their estate. They had thus to provide drainage into cesspools temporarily in the hope that a sewer would eventually be laid within 100 feet of the estate, or to pay for a pipe to discharge into the sewers of the local authority at whatever distance they might be. Unless some amicable arrangement were made with the authority, many contractors were faced with the necessity of draining into cesspools and at some unspecified date in the future reconstructing the system in order to connect with a new one. No Act before that of 1936 had permitted local authorities to insist on separate drains for sewage and surface water, though bye-laws had certainly been made to this end. Section 34 specially provided that where separate public sewers were installed for foul water and surface water, foul water should not be emptied into the surface water sewer. This was the first recognition of what engineers had called the "separate system" which was designed to obviate the difficulty of treating liquid sewage in the ordinary sewage disposal works.

No building could be erected over a public sewer without the consent of the local authority, though in Mr. Creswell's experience he had met cases where land on an estate was sold in plots and, owing to shifting in the lay-out, sewers had been laid and persons buying certain plots had found their house was built over a public sewer which was repairable by the inhabitants of the district. Before the Act of 1936 the prohibition against building over sewers applied only to those maintained by the local authority, but by that Act it was extended to drains likely to become sewers, and drains which the authority had agreed to adopt at some future date. The Act also provided that all such sewers should be marked on a map to be kept by the authority. Section 47 provided for the replacement of earth-closets by water-closets and for the payment in certain circumstances of half the cost by the local authority. The overflowing of cesspools was also dealt with in the Act, though the section specially provided that it should not apply to overflowing from special tanks used in sewage disposal works. This was an important provision, because before the Act the local authority was under no obligation to modify cesspools.

Before the Act a local authority was under no obligation to explain why it had rejected plans submitted by a contractor. Three courses were left open to him: he could go to court for a declaration that the plans complied with the bye-laws, obtain a *mandamus* order, or build and risk the consequences. The Act declared, however, that an authority had now to give the reasons for its rejection. It had been possible for some years for disputes to be submitted to the Minister of Health, but not until the passing of this Act was arbitration provided for by statute. A possible danger was that, though the builder might be quite willing to submit a dispute to arbitration, the local authority might not; they must both agree on arbitration before it could take place. The new Act enabled local authorities to prevent the occupation of new houses without sufficient water supplies, and made provision for protection from polluted water. No distinction was made between rural and urban areas in legislation on

water supplies, and it was the duty of all authorities to ascertain the sufficiency and wholesomeness of water supplies in their districts, and to secure for every house and school a supply of water for domestic purposes within reasonable distance.

Little was known of the difficulties involved in the disposal of dead bodies and the insanitary methods used at times. Mr. Creswell had been engaged in promoting a Bill for the registration of undertakers, which was now before Parliament, and in the course of his researches he had found that the Royal College of Surgeons was the only corporation in this country that had special rights from time immemorial under which it need not account for the disposal of dead bodies. He had also discovered that Jews had particular methods of their own and resented any suggestion that they should be controlled in using them.

In answer to a question, Mr. Creswell said that the new Act did not deal with the making-up of streets. This varied from district to district, and it was a question whether one authority should be entitled to enforce a more costly specification than another. He knew of no statute which required uniformity between local authorities in specifications, e.g., some authorities required surface water to be drained by a separate system and some did not.

The Union Society of London.

The annual ladies' night debate of the Union Society was held in the Old Hall of Lincoln's Inn, on Wednesday, the 17th March, at 8 p.m. The President (Mr. S. R. Lewis) was in the chair. Mr. Bertrand Russell, F.R.S., proposed the motion: "That pacifism for nations and individuals is at present the only sane policy, because international war would be a greater evil than any evil it could prevent." Mr. Somerset de Chair (M.P. for S.W. Norfolk) opposed. Mr. Salter Nichols spoke third. Mr. D. F. Brundrit spoke fourth. The debate was then open to the house and there then spoke in favour of the motion Mr. D. W. Dobson (Hon. Treasurer), Mr. Southall (visitor) and Mr. Irwin, and against the motion, Mr. F. Victor Fisher (visitor), Miss Hollingworth (visitor) and Mr. Orme. Mr. Bertrand Russell having replied, upon a division the motion was lost by two votes. After a vote of thanks had been proposed by Mr. Bassett and seconded by Mr. Hurle-Hobbs to the Masters of the Bench of Lincoln's Inn for their hospitality the meeting adjourned for refreshments.

Incorporated Law Society for Cardiff and District.

In the Chancery Division on 8th March Mr. Justice Bennett confirmed a proposed alteration of the objects of the Incorporated Law Society for Cardiff and District. The objects which it is proposed to alter include the exercise of all powers expressly or impliedly conferred by any statutes, rules or orders and, in particular, the fixing and variation from time to time of scales of remuneration. Other matters included are the promotion of educational and social functions, the relief and assistance of poor or necessitous solicitors or clerks or other employees and their wives and families, the establishment and support of any charitable or benevolent association, and the taking of proceedings to oppose the admission of a solicitor, the renewal of his certificate or to have his name struck off the rolls for malpractice, or to prosecute or aid in the prosecution of unauthorised practitioners, etc. In view of the time that has elapsed since the society was established and of the limited nature of its original objects, it is believed that the proposed extension of these objects is necessary to enable it to carry them out in an efficient manner.

Law Association.

The usual monthly meeting of the Directors was held on the 8th March. Mr. Arthur E. Clarke in the chair. The other Directors present were Mr. E. Evelyn Barron, Mr. E. B. V. Christian, Mr. Guy H. Cholmeley, Mr. Douglas T. Garrett, Mr. C. D. Hugh-Jones, Mr. John Venning, and the Secretary (Mr. Andrew H. Morton). A sum of £244 10s. was voted in relief of deserving applicants, two new life members and seven annual subscribers were elected, a bequest under the will of Mrs. E. W. Day was reported, and other general business transacted.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court Room on Tuesday, the 16th March (Chairman, Mr. E. V. E. White), the subject for debate was: "That this

house deplores the decision of the House of Lords in the case of *Lindsey County Council v. Mary Marshall* [1937] A.C. 97." Mr. S. Lincoln opened in the affirmative. Mr. C. A. G. Simkins opened in the negative. Mr. K. G. A. Butler seconded in the affirmative. Mr. J. K. Thorpe seconded in the negative. The following members also spoke: Messrs. G. A. Russo, A. L. Slater, W. S. Chaney, G. Roberts, K. Elphinstone, S. C. Baron and L. E. Long. The opener having replied, the motion was lost by thirteen votes. There were twenty-seven members and two visitors present.

Legal Notes and News.

Honours and Appointments.

The Lord Chancellor has appointed His Honour Judge AUSTIN JONES to be the chairman of the Arrears Investigation Committee to be set up under the Tithe Act, 1936, and the Minister of Agriculture has appointed Mr. T. HOWORTH and Mr. E. H. M. LUCKOCK to be the other members of the committee. Judge Austin Jones has been a judge of County Courts since 1931. Mr. Howorth is a chartered accountant, and Mr. Luckock was president of the Land Agents' Society in 1929-30.

Mr. W. KING DAVIES, solicitor, of Port Talbot, has been appointed Town Clerk of Port Talbot. Mr. Davies was admitted a solicitor in 1923.

Newcastle Corporation Finance Committee recommend that Mr. JOHN PATTINSON THOMPSON, solicitor, of Hexham and Newcastle, be appointed to succeed Mr. Graham Barrow as prosecuting solicitor to the Corporation. Mr. Thompson was admitted a solicitor in 1926.

Notes.

A presentation was recently made to Mr. Norman Dixon on the occasion of his completing twenty-five years as solicitor and clerk to the Withernsea U.D.C. Mr. Dixon was admitted a solicitor in 1910.

A sessional evening meeting of the members of The Auctioneers' and Estate Agents' Institute will be held at 29, Lincoln's Inn Fields, W.C.2, on Thursday, 1st April, at 7 p.m., when Mr. H. Mordaunt Rogers (Past-President) will deliver a Paper, in the form of a lantern lecture, entitled "The making of a Connoisseur."—Part 16—The Romance and Realism of Old English Furniture.

In the course of a motoring case at Bow Street Police Court recently, Mr. Dummett said: "Pedestrians are sometimes too polite or too nervous on pedestrian crossings and wave motorists on. They should exercise their right and proceed. And motorists must stop and wait, no matter what a pedestrian does." A motorist summoned said that the pedestrian waved him over a crossing.

High Court of Justice.

EASTER VACATION, 1937.

NOTICE.

There will be no sitting in Court during the Easter Vacation. During the Easter Vacation all applications "which may require to be immediately or promptly heard," are to be made to The Honourable Mr. Justice Lewis.

The Honourable Mr. Justice Lewis will act as Vacation Judge from Thursday, 25th March, 1937, to Monday, 5th April, 1937, both days inclusive. His lordship will sit as King's Bench Judge in Chambers in King's Bench Judge's Chambers on Wednesday, 31st March, at 11 o'clock. On other days within the above period, applications in urgent matters may be made to his lordship personally or by post.

When applications are made by post brief of counsel should be sent to the judge by post or rail prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows: "Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C.2."

The papers sent to the Judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 8th April, 1937.

	Div. Months.	Middle Price 22 Mar. 1937.	Flat Interest Yield.	† Approx- imate Yield with redemption
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after FA	108½	£ s. d.	£ s. d.	
Consols 2½% JAJO	76	3 13 7	3 7 10	
War Loan 3½% 1952 or after JD	102	3 5 9	—	
Funding 4% Loan 1960-90 MN	111½	3 8 8	3 6 8	
Funding 3% Loan 1959-69 AO	95½	3 11 7	3 5 3	
Funding 2½% Loan 1952-57 JD	93½	3 2 10	3 4 7	
Funding 2½% Loan 1956-61 AO	88	2 18 10	3 3 11	
Victory 4% Loan Av. life 23 years .. MS	109	2 16 10	3 4 6	
Conversion 5% Loan 1944-64 MN	115	3 13 5	3 8 7	
Conversion 4½% Loan 1940-44 JJ	107½	4 6 11	2 9 2	
Conversion 3½% Loan 1961 or after .. AO	101	4 3 11	2 18 4	
Conversion 3% Loan 1948-53 MS	100½	3 9 4	3 8 9	
Conversion 2½% Loan 1944-49 AO	97	2 19 10	2 19 6	
Local Loans 3% Stock 1912 or after .. JAJO	88½	2 11 7	2 16 0	
Bank Stock AO	340xd	3 8 0	—	
Guaranteed 2½% Stock (Irish Land Act) 1933 or after JJ	78½	3 10 7	—	
Guaranteed 3% Stock (Irish Land Acts) 1939 or after JJ	88	3 10 1	—	
India 4½% 1950-55 MN	111	3 8 2	—	
India 3½% 1931 or after JAJO	89	4 1 1	3 8 8	
India 3% 1948 or after JAJO	77	3 18 8	—	
Sudan 4½% 1939-73 Av. life 27 years .. FA	111	3 17 11	—	
Sudan 4% 1974 Red. in part after 1950 .. MN	111	4 1 1	3 16 10	
Tanganyika 4% Guaranteed 1951-71 .. FA	109	3 12 1	3 0 5	
L.P.T.B. 4½% "T.F.A." Stock 1942-72 .. JJ	105	3 13 5	3 3 10	
Lon. Elec. T. F. Corp'n. 2½% 1950-55 .. FA	89½	4 5 9	3 8 0	
		2 15 10	3 5 0	
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70 .. JJ	106	3 15 6	3 10 11	
Australia (C'mm'nw'th) 3% 1955-58 .. AO	91xd	3 5 11	3 12 0	
Canada 4% 1953-58 MS	107	3 14 9	3 8 6	
*Natal 3% 1929-49 JJ	99	3 0 7	3 2 0	
*New South Wales 3½% 1930-50 JJ	100	3 10 0	3 10 0	
New Zealand 3% 1945 AO	96	3 2 6	3 11 9	
Nigeria 4% 1963 AO	110xd	3 12 9	3 8 7	
*Queensland 3½% 1950-70 JJ	100	3 10 0	3 10 0	
South Africa 3½% 1953-73 JD	103	3 8 0	3 5 2	
*Victoria 3½% 1929-49 AO	99	3 10 8	3 12 0	
CORPORATION STOCKS				
Birmingham 3% 1947 or after JJ	89	3 7 5	—	
Croydon 3% 1940-60 AO	96½	3 2 2	3 4 4	
Essex County 3½% 1952-72 JD	103½	3 7 8	3 4 4	
Leeds 3% 1927 or after JJ	86½	3 9 4	—	
Liverpool 3½% Redeemable by agree- ment with holders or by purchase .. JAJO	100	3 10 0	—	
London County 2½% Consolidated Stock after 1920 at option of Corp. MJSD	75½	3 6 3	—	
London County 3% Consolidated Stock after 1920 at option of Corp. MJSD	85	3 10 7	—	
Manchester 3% 1941 or after FA	87	3 9 0	—	
Metropolitan Consd. 2½% 1920-49 .. MJSD	95	2 12 8	3 0 0	
Metropolitan Water Board 3% "A" 1963-2003 AO	85½	3 10 2	3 11 6	
Do. do. 3% "B" 1934-2003 MS	88	3 8 2	3 9 3	
Do. do. 3% "E" 1953-73 JJ	95	3 3 2	3 4 9	
Middlesex County Council 4% 1952-72 .. MN	109	3 13 5	3 5 5	
* Do. do. 4½% 1950-70 MN	110½	4 1 5	3 10 8	
Nottingham 3% Irredeemable MN	86½	3 9 4	—	
Sheffield Corp. 3½% 1968 JJ	103½	3 7 8	3 6 4	
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture JJ	104	3 16 11	—	
Gt. Western Rly. 4½% Debenture JJ	113½	3 19 4	—	
Gt. Western Rly. 5% Debenture JJ	124½	4 0 4	—	
Gt. Western Rly. 5% Rent Charge FA	120½	4 3 0	—	
Gt. Western Rly. 5% Cons. Guaranteed .. MA	118½	4 4 5	—	
Gt. Western Rly. 5% Preference MA	110	4 10 11	—	
Southern Rly. 4% Debenture JJ	103	3 17 8	—	
Southern Rly. 4% Red. Deb. 1962-67 .. JJ	107	3 14 9	3 11 6	
Southern Rly. 5% Guaranteed MA	118½	4 4 5	—	
Southern Rly. 5% Preference MA	108	4 12 7	—	

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated at the earliest date; in the case of other Stocks, as at the latest date.

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